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Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1996

Volume II

Part I

Details of Expenditures and Revenues

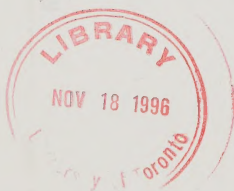


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VOLUME II (PART I)

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INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, the parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main

Estimates. Certain tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

• Source of Authorities

- *Available from previous years*
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.

• Main and Supplementary Estimates

- Include:
 - spending authorities requested in Main and Supplementary Estimates;
 - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
- *Adjustments and transfers*
Include:

- transfers from or to other ministries such as Treasury Board Votes 5 and 10 or changes in ministry responsibility;
- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year.
- *Total available for use*
Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

• Disposition of Authorities

- *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.
- *Overexpended (variance over)*
Excess of spending over authorities granted.
- *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
- *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1 presents the revenues and expenditures on both a gross and net basis

Table 2 presents expenditures by type for each ministry

Table 2a reconciles Table 2 with Table 1

Table 2b presents details by ministry of the other transfer payments

Table 2c presents details of the other program expenditures of other ministries

Table 3 presents expenditures by standard object for each ministry

Table 3a reconciles Table 3 with Table 1

Table 4 presents revenues by main classification for each ministry

Table 4a reconciles Table 4 with Table 1

Table 5 presents the source and disposition of budgetary authorities by ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/repeated in the current

year, of all authorities available from previous years, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 26)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

• *Ministry Summary*

This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

• *Programs by Activity*

This statement displays by program the total authorities available for use and the authorities used in the current year for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

• *Transfer Payments*

This statement displays by program the source and disposition of authorities for each transfer payment.

• *Details of Respendable Amounts*

This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

• *Revenues*

This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

• data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.

• data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 3* in Section 1.

• data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

1995-96

PUBLIC ACCOUNTS OF CANADA

Summary Tables

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TABLE I

Statement of Revenues and Expenditures

Table I presents revenues and expenditures on both a gross and net basis. In addition, detailed information is provided in Volume I, Section 3.

(in thousands of dollars)

REVENUES		Gross	Net
Tax Revenues—			
Income tax—			
Personal	65,194,995	60,167,035	
Corporate	15,955,121	15,955,121	
Other income tax revenues	2,104,859	2,104,859	
Unemployment insurance premiums	83,254,975	78,227,015	
Excise taxes and duties—	18,509,540	18,509,540	
Goods and services tax	19,173,660	16,374,719	
Energy taxes—			
Excise tax—Gasoline	3,969,207	3,969,207	
Excise tax—Aviation gasoline and diesel fuel	434,736	434,736	
Customs import duties	4,403,943	4,403,943	
Other excise taxes and duties—	2,969,353	2,969,353	
Excise duties	2,222,911	2,222,911	
Miscellaneous excise taxes and duties	1,315,933	633,210	
	3,358,844	2,856,121	
	30,085,800	26,604,136	
Total Tax Revenues	131,850,315	123,340,691	
Non-Tax Revenues—			
Return on investments	4,567,727	4,475,534	
Other non-tax revenues—			
Privileges, licences and permits	658,737	535,294	
Refunds of previous years' expenditures	811,147	811,061	
Service fees	1,621,217	270,911	
Proceeds from sales	245,282	73,176	
Proceeds from the disposal of surplus Crown assets	25,315	25,315	
Domestic coinage	229,718	228,094	
Miscellaneous non-tax revenues	2,500,907	541,511	
Total Non-Tax Revenues	10,660,950	6,960,896	
TOTAL REVENUES	142,510,365	130,301,587	

EXPENDITURES		Gross	Net
Transfer Payments—			
Old age security benefits, guaranteed income supplement and spouse's allowance	20,429,847	20,429,847	21,033,847
Unemployment insurance benefits	13,475,969	13,475,969	13,475,969
Fiscal arrangements	8,626,805	8,626,805	8,209,751
Insurance and medical care	7,115,526	7,115,526	7,115,526
Canada Assistance Plan	7,190,539	7,190,539	7,190,539
Education support	2,365,270	2,365,270	2,365,270
Child tax benefits	5,214,906	5,214,906	...
Other transfer payments	22,546,228	22,546,228	19,747,287
Total Transfer Payments	86,965,090	86,965,090	79,138,189
Crown Program Expenditures	6,039,919	6,039,919	4,321,210
Other Program Expenditures—			
Canadian Heritage	882,699	882,699	806,252
Finance	1,655,273	1,618,538	1,618,538
Fisheries and Oceans	1,189,052	1,178,738	1,178,738
Foreign Affairs and International Trade	1,155,012	1,100,956	1,100,956
Health	1,083,293	1,054,207	1,054,207
Industry	1,603,327	1,665,995	1,665,995
National Defence	10,293,009	9,934,539	9,934,539
National Revenue	2,054,970	2,054,970	2,054,970
Public Works and Government Services	1,837,419	1,672,535	1,672,535
Solicitor General	3,255,983	2,580,208	2,580,208
Transport	1,503,010	341,974	341,974
Treasury Board	1,229,655	1,229,655	1,229,655
Other ministries	3,473,686	3,314,653	3,314,653
Total Other Program Expenditures	31,216,388	28,553,220	28,553,220
Total Program Expenditures	124,221,397	124,221,397	112,012,619
Public Debt Charges	46,905,395	46,905,395	46,905,395
TOTAL EXPENDITURES	171,126,792	171,126,792	158,918,014
DEFICIT	28,616,427	28,616,427	28,616,427

Ministerial Expenditures by Type

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments							Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditures	
		Old age security benefits ⁽¹⁾	Unemployment insurance benefits ⁽²⁾	Child tax benefits ⁽²⁾	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support				Other
2	Agriculture and Agri-Food											
	Department	...	...	...	...	...	...	...	1,789,562	1,789,562	771,858	2,561,420
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	2,462	2,462
	Total Ministry	...	...	...	...	...	...	...	1,789,562	1,789,562	774,320	2,563,882
3	Atlantic Canada Opportunities Agency											
	Department	...	...	...	...	...	...	...	323,768	323,768	44,570	368,338
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	15,038	15,038
	Total Ministry	...	...	...	...	...	...	...	323,768	323,768	59,608	383,376
4	Canadian Heritage											
	Department (Communications)	...	...	...	...	...	...	...	475,901	475,901	549,507	1,025,408
	Advisory Council on the Status of Women	...	...	...	...	...	...	...	...	...	1,750	1,750
	Canada Council	...	...	...	...	...	...	...	...	...	97,946	97,946
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	1,170,669	1,170,669
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	108,987	108,987
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	46,204	46,204
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	26,821	26,821
	Canadian Radio-television and Telecom- munications Commission	...	...	...	...	...	...	...	...	...	22,522	22,522
	National Archives of Canada	...	...	...	...	...	...	...	2,148	2,148	57,529	59,677
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	19,686	19,686
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	4,803	4,803
	National Capital Commission	...	...	...	...	...	...	...	...	...	98,614	98,614
	National Film Board	...	...	...	...	...	...	...	494	494	74,915	75,409
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	33,575	33,575
	National Library	...	...	...	...	...	...	...	...	...	36,434	36,886
	National Museum of Science and Technology	...	...	...	...	...	...	...	452	452	20,773	20,773
	Public Service Commission	...	...	...	...	...	...	...	...	...	123,112	123,112

Total Ministry											
5 Citizenship and Immigration											
Department	...	...	...	...	...	...	...	...	...	...	...
Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	...	...	...	...
Total Ministry											
6 Environment											
7 Finance											
Department	...	...	...	...	...	...	...	...	...	...	...
Auditor General	...	...	...	...	...	...	...	...	...	...	...
Canadian International Trade Tribunal	...	...	...	...	...	...	...	...	...	...	...
Office of the Superintendent of	...	...	...	...	...	...	...	...	...	...	...
Financial Institutions	...	...	...	...	...	...	...	...	...	...	...
Total Ministry											
8 Fisheries and Oceans											
Department	...	...	...	...	...	...	...	...	...	...	...
Canadian Salfish Corporation	...	...	...	...	...	...	...	...	...	...	...
Total Ministry											
9 Foreign Affairs and International Trade											
Department	...	...	...	...	...	...	...	...	...	...	...
Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...
Canadian International Development Agency	...	...	...	...	...	...	...	...	...	...	...
Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...
International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...
International Joint Commission	...	...	...	...	...	...	...	...	...	...	...
NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	...	...	...	...
Northern Pipeline Agency	...	...	...	...	...	...	...	...	...	...	...
Total Ministry											
10 Governor General											
11 Health											
Department (National Health and Welfare)	...	...	...	...	...	...	...	...	...	...	...
Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	...	...	...	...
Medical Research Council	...	...	...	...	...	...	...	...	...	...	...
Patented Medicine Price Review Board	...	...	...	...	...	...	...	...	...	...	...
Total Ministry											

Ministerial Expenditures by Type—Continued
(in thousands of dollars)

[illegible]

	Supreme Court of Canada	...	...	...	...	...	1,173	1,173	14,272	15,445
	Tax Court of Canada	...	...	...	...	...	...	...	11,434	11,434
	Total Ministry	...	...	...	...	...	299,113	299,113	448,325	747,438
16	National Defence									
	Department	...	...	...	...	...	214,103	214,103	11,159,703	11,373,806
	Emergency Preparedness Canada	...	...	...	...	...	56,085	56,085	10,513	66,598
	Total Ministry	...	...	...	...	...	270,188	270,188	11,170,216	11,440,404
17	National Revenue									
		...	...	...	...	...	131,898	131,898	2,090,000	2,221,898
18	Natural Resources									
	Department	...	...	...	...	...	279,050	279,050	547,095	826,145
	Atomic Energy Control Board	...	...	...	...	...	639	639	41,860	42,499
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	174,594	174,594
	National Energy Board	...	...	...	...	...	...	...	25,911	25,911
	Total Ministry	...	...	...	...	...	279,689	279,689	789,460	1,069,149
19	Parliament									
	The Senate	...	...	...	...	...	544	544	44,167	44,711
	House of Commons	...	...	...	...	...	634	634	212,234	212,868
	Library of Parliament	...	...	...	...	...	...	...	15,464	15,464
	Total Ministry	...	...	...	...	...	1,178	1,178	271,865	273,043
20	Privy Council									
	Department	...	...	...	...	...	1,776	1,776	82,810	84,586
	Canadian Centre for Management Development	...	...	...	...	...	149	149	9,959	10,108
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	2,868	2,868
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	23,831	23,831
	Chief Electoral Officer	...	...	...	...	...	109	109	25,752	25,861
	Commissioner of Official Languages	...	...	...	...	...	...	...	11,531	11,531
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	2,999	2,999
	Public Service Staff Relations Board	...	...	...	...	...	...	...	5,550	5,550
	Security Intelligence Review Committee	...	...	...	...	...	...	...	1,211	1,211
	Total Ministry	...	...	...	...	...	2,034	2,034	166,511	168,545
21	Public Works and Government Services									
	Department (Public Works and Supply and Services)	...	...	...	...	...	438,813	438,813	1,691,575	2,130,388
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	1,939,524	1,939,524
	Canada Post Corporation	...	...	...	...	...	...	...	14,000	14,000
	Total Ministry	...	...	...	...	...	438,813	438,813	3,645,099	4,083,912

TABLE 2

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

- 1) Includes the guaranteed income supplement and the spouse's allowance.
- 2) Transfer payments for Unemployment insurance benefits and child tax benefits.

3) Amounts reported in this column are generally in agreement with amounts shown as transfer payments in

4) Includes the public debt charges.

Recapitulation of External Expenditures by Type

Table 2a reconciles total net ministerial expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Transfer payments—											
Old age security benefits, guaranteed income supplement and spouse's allowance	21,033,847	...	...	...	...	...	21,033,847	...	(604,000)	...	20,429,847
Unemployment insurance benefits	...	13,508,969	...	(33,000)	...	...	13,475,969	...	...	...	13,475,969
Fiscal arrangements	8,815,751	...	...	(606,000)	...	...	8,209,751	...	417,054	...	8,626,805
Insurance and medical care	7,240,526	...	...	(125,000)	...	...	7,115,526	...	...	...	7,115,526
Canada Assistance Plan	7,184,539	...	...	6,000	...	...	7,190,539	...	...	...	7,190,539
Education support	2,365,270	...	...	...	...	...	2,365,270	...	...	...	2,365,270
Child tax benefits	...	...	...	...	...	...	...	...	5,214,906	...	5,214,906
Other transfer payments ⁽¹⁾	19,464,882	23,405	...	259,000	...	...	19,747,287	...	2,798,941	...	22,546,228
Total transfer payments	66,104,815	13,532,374	...	(499,000)	...	...	79,138,189	...	7,826,901	...	86,965,090
Crown corporation expenditures	...	...	...	(1,459,000)	5,780,210	...	4,321,210	...	...	1,718,709	6,039,919
Other program expenditures—											
Canadian Heritage	2,501,656	701	209	...	(1,692,553)	(3,761)	806,252	76,447	...	...	882,699
Finance	1,783,137	6	(352)	...	(154,687)	(9,566)	1,618,538	36,735	...	...	1,655,273
Fisheries and Oceans	1,174,734	3,527	19	...	...	458	1,178,738	10,314	...	...	1,189,052
Foreign Affairs and International Trade	1,234,889	...	280	...	(124,603)	(9,610)	1,100,956	54,056	...	...	1,155,012
Health	1,089,202	820	(30,488)	...	...	(5,327)	1,054,207	29,086	...	...	1,083,293
Industry	1,568,565	221	121,797	...	(19,342)	(5,246)	1,665,995	(62,668)	...	...	1,603,327
National Defence	11,170,216	(140,784)	(9,880)	(1,081,000)	...	(4,013)	9,934,539	358,470	...	...	10,293,009
National Revenue	2,090,000	...	...	...	(1,964,524)	(35,030)	2,054,970	...	...	...	2,054,970
Public Works and Government Services	3,645,099	1,159	14,726	...	...	(23,925)	1,672,535	164,884	...	...	1,837,419
Solicitor General	2,577,440	...	9,445	...	...	(6,677)	2,580,208	675,775	...	...	3,255,983
Transport	1,884,790	3,085	1,315	...	(1,537,510)	(9,706)	341,974	1,161,036	...	...	1,229,655
Treasury Board	1,230,231	...	...	...	...	(576)	1,229,655	...	...	...	1,229,655
Other ministries ⁽²⁾	5,117,308	1,033,192	(14,435)	(2,628,000)	(192,093)	(1,319)	3,314,653	159,033	...	...	3,473,686
Total other program expenditures	37,067,267	901,927	92,636	(3,709,000)	(5,685,312)	(114,298)	28,553,220	2,663,168	...	...	31,216,388
Total program expenditures	103,172,082	14,434,301	92,636	(5,667,000)	94,898	(114,298)	112,012,619	2,663,168	7,826,901	1,718,709	124,221,397
Public debt charges	46,876,583	(54,031)	82,843	...	...	...	46,905,395	...	...	...	46,905,395
TOTAL EXPENDITURES	150,048,665	14,380,270	175,479	(5,667,000)	94,898	(114,298)	158,918,014	2,663,168	7,826,901	1,718,709	171,126,792

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenditures of other ministries are presented in Table 2c.

(3) Represents deferred revenues of \$132,298 plus financing costs related to the sale of investments of \$82,843 minus accrued revenues of \$39,662.

(4) Includes \$132,298 of deferred revenues netted against expenditures.

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	1,789,562	23,405	...	...	...	...	1,812,967	...	...	...	1,812,967
Atlantic Canada Opportunities Agency	323,768	...	...	...	...	...	323,768	...	...	...	323,768
Canadian Heritage	487,594	...	...	...	...	...	487,594	...	...	...	487,594
Citizenship and Immigration	245,466	...	...	...	...	...	245,466	...	...	...	245,466
Environment	54,483	...	...	...	...	...	54,483	...	...	...	54,483
Finance	575,810	...	...	...	...	...	575,810	...	...	...	575,810
Fisheries and Oceans	78,846	...	...	...	...	...	78,846	...	...	...	78,846
Foreign Affairs and International Trade	2,081,129	...	...	...	...	...	2,081,129	...	...	...	2,081,129
Governor General	254	...	...	...	...	...	254	...	...	...	254
Health	808,225	...	...	...	...	...	808,225	...	...	...	808,225
Human Resources Development	2,521,284	...	...	...	...	...	2,521,284	...	...	...	2,521,284
Indian Affairs and Northern Development	4,860,455	...	...	...	...	...	4,860,455	...	...	...	4,860,455
Industry	1,748,274	...	...	...	...	...	1,748,274	...	...	...	1,748,274
Justice	299,113	...	...	...	...	...	299,113	...	...	...	299,113
National Defence	270,188	...	...	...	...	...	270,188	...	...	...	270,188
National Revenue	131,898	...	...	...	...	...	131,898	...	...	...	131,898
Natural Resources	279,689	...	...	...	...	...	279,689	...	...	...	279,689
Parliament	1,178	...	...	...	...	...	1,178	...	...	...	1,178
Privy Council	2,034	...	...	...	...	...	2,034	...	...	...	2,034
Public Works and Government Services	438,813	...	...	...	...	...	438,813	...	...	...	438,813
Solicitor General	81,734	...	...	...	...	...	81,734	...	...	...	81,734
Transport	662,697	...	...	...	...	...	662,697	...	...	...	662,697
Treasury Board	586	...	...	...	...	...	586	...	...	...	586
Veterans Affairs	1,391,496	...	...	...	...	...	1,391,496	...	...	...	1,391,496
Western Economic Diversification	330,306	...	...	...	...	...	330,306	...	...	...	330,306
Sub total	19,464,882	23,405	...	...	...	...	19,488,287	...	2,798,941	...	22,287,228
Provision for valuation	...	...	...	259,000	...	...	259,000	...	...	...	259,000
Total other transfer payments	19,464,882	23,405	...	259,000	...	...	19,747,287	...	2,798,941	...	22,546,228

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	774,320	...	(5,698)	...	(2,461)	(7,400)	758,761	102,433	...	...	861,194
Atlantic Canada Opportunities Agency	59,608	...	...	...	(15,038)	(4,763)	39,807	...	...	...	39,807
Citizenship and Immigration	427,258	...	...	...	...	(1,923)	425,335	...	...	...	425,335
Environment	606,267	...	(195)	...	...	(2,618)	603,454	13,446	...	...	616,900
Governor General	10,158	120	...	...	...	(1)	10,277	...	...	...	10,277
Human Resources Development	622,073	1,032,579	(5,855)	...	...	(5,682)	1,643,115	32,571	...	...	1,675,686
Indian Affairs and Northern Development	363,066	50	...	...	...	(1,032)	362,084	...	...	...	362,084
Justice	448,325	...	...	...	...	23,367	471,692	...	...	...	471,692
Natural Resources	789,460	191	(2,687)	...	(174,594)	(3,371)	608,999	9,443	...	...	618,442
Parliament	271,865	...	...	...	...	(187)	271,678	1,140	...	...	272,818
Privy Council	166,511	252	...	...	...	2,385	169,148	...	...	...	169,148
Veterans Affairs	545,754	...	...	...	...	(59)	545,695	...	...	...	545,695
Western Economic Diversification	32,643	...	...	...	...	(35)	32,608	...	...	...	32,608
Other	...	...	...	(2,628,000)	...	...	(2,628,000)	...	...	...	(2,628,000)
Total	5,117,308	1,033,192	(14,435)	(2,628,000)	(192,093)	(1,319)	3,314,653	159,033	...	...	3,473,686

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of buildings and works (8)	Construction or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expendi- tures (1)-(12)	Less: revenues netted against expenditures			
															External revenues (13)	Internal revenues (16)	Total expendi- tures (1)-(12)	Total expenditures
2	Agriculture and Agri- Food Department	589,200	38,462	5,334	83,083	8,914	13,200	52,810	38,052	41,190	1,789,562	...	4,049	2,663,856	102,433	3	102,436	2,561,420
	Canadian Dairy Commission	1,450	254	57	516	18	33	71	...	63	...	...	...	2,462	...	...	...	2,462
	Total Ministry	590,650	38,716	5,391	83,599	8,932	13,233	52,881	38,052	41,253	1,789,562	...	4,049	2,666,318	102,433	3	102,436	2,563,882
3	Atlantic Canada Opportunities Agency	24,468	3,954	1,354	10,805	544	1,004	952	...	1,509	323,768	...	(20)	368,338	...	...	...	368,338
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	...	15,038	...	...	...	15,038
	Total Ministry	24,468	3,954	1,354	10,805	544	1,004	952	...	1,509	323,768	...	15,018	383,376	...	...	...	383,376

Canadian Radio-television and Telecommunications Commission	27,396	1,698	1,349	2,890	237	409	1,256	...	681	...	65	35,981	13,459	...	13,459	22,522
National Archives of Canada	36,363	1,621	309	6,651	188	1,390	2,188	...	7,941	2,148	...	878	59,677	...	...	59,677
National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	19,686	...	...	...	19,686
National Battlefields Commission	1,250	36	60	411	12	241	193	42	134	...	...	4,803	...	...	...	4,803
National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	98,614	98,614	...	...	98,614
National Film Board	43,779	4,053	13,337	2,244	10,084	1,201	5,418	...	5,143	494 ⁽⁴⁾	...	754	86,507	9,163	1,935	11,098
National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	33,575	33,575	...	...	33,575
National Library	22,838	1,410	482	5,859	381	308	3,237	...	1,907	452	...	12	36,886	...	...	36,886
National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	20,773	20,773	...	...	20,773
Public Service Commission	101,631	5,994	1,882	12,845	3,280	1,092	2,352	...	3,828	...	...	4,652	137,556	788	13,656	14,444
Status of Women—Office of the Co-ordinator	5,160	440	410	957	12	212	111	...	172	8,599	...	335	16,408	...	...	16,408
Total Ministry	528,989	44,848	29,734	110,823	22,211	17,703	61,810	39,672	33,870	487,594	...	1,705,104	3,082,358	76,676	16,432	93,108
5 Citizenship and Immigration																
Department of Immigration and Refugee Board of Canada	215,694	28,857	6,925	73,613	2,236	3,192	8,530	...	11,776	245,466	...	967	597,256	...	...	597,256
Total Ministry	58,720	3,546	512	6,704	957	1,132	1,285	...	2,602	...	...	10	75,468	...	...	75,468
6 Environment	274,414	32,403	7,437	80,317	3,193	4,524	9,815	...	14,378	245,466	...	977	672,724	...	...	672,724
7 Finance																
Department of Finance	359,197	46,012	9,245	114,370	18,764	17,783	39,698	2,828	38,956	54,483	...	6,662	707,998	13,446	33,802	47,248
Auditor General	45,570	4,649	2,723	10,385	389	943	51,638	...	2,806	9,391,163	46,876,583	1,606,412	57,993,261	254	5,014	5,268
Canadian International Trade Tribunal	38,735	2,930	733	5,898	240	440	646	...	804	398	...	93	50,917	...	...	50,917
Office of the Superintendent of Financial Institutions	6,522	348	90	337	79	86	216	...	172	...	...	1	7,851	...	...	7,851
Total Ministry	28,241	1,763	572	5,934	2,314	339	760	...	1,058	...	...	20	41,001	36,481	...	4,520
8 Fisheries and Oceans	119,068	9,690	4,118	22,554	3,022	1,808	53,260	...	4,840	9,391,561	46,876,583	1,606,526	58,093,030	36,735	5,014	58,051,281
9 Foreign Affairs and International Trade																
Department of Foreign Affairs and International Trade	615,471	65,534	7,388	145,977	23,930	85,816	98,664	44,744	77,270	78,846	...	22,568	1,266,198	10,333	2,285	12,618
Canadian Commercial Corporation	463,797	113,217	8,189	113,271	111,790	47,093	47,086	26,308	38,846	374,933	...	11,700	1,356,230	54,475	507	54,982
Canadian International Development Agency	...	...	...	...	...	...	...	...	...	...	...	11,823	11,823	...	...	11,823
Total Ministry	79,003	9,032	883	16,121	641	1,935	1,193	...	1,947	1,706,196	...	11,942	1,828,893	...	...	1,828,893

TABLE 3

Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personal (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of land, buildings and works (8)	Construction or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments ⁽¹⁾ (10)	Public debt charges ⁽¹⁾ (11)	Other subsidies and payments ⁽¹⁾ (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	71,701	71,701	...	...	...	71,701
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	96,100	96,100	...	...	...	96,100
	International Joint Commission	2,817	570	168	450	224	35	94	...	54	...	...	...	4,412	...	...	...	4,412
	NAFTA Secretariat, Canadian Section	607	209	22	737	4	5	59	...	69	...	...	1	1,713	...	...	...	1,713
	Northern Pipeline Agency	63	2	3	34	20	1	2	...	...	...	...	3	128	...	...	...	128
Total Ministry		546,287	123,030	9,265	130,613	112,679	49,069	48,434	26,308	40,916	2,081,129	...	203,270	3,371,000	54,475	507	54,982	3,316,018
10	Governor General	6,389	962	222	1,197	114	24	1,128	...	123	253	...	...	10,412	...	...	...	10,412
11	Health	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Department (National Health and Welfare)	374,497	127,335	14,385	313,163	4,752	14,272	201,895	22,761	28,081	7,805,564	...	4,663	8,911,368	29,086	120	29,206	8,882,162
	Hazardous Materials Information Review Commission	927	52	30	98	4	13	39	...	2	...	...	223	1,388	...	...	...	1,388
	Medical Research Council	4,348	1,900	400	837	91	146	221	...	105	243,187	...	14	251,249	...	...	...	251,249
	Patented Medicine Prices Review Board	2,095	127	73	547	10	54	131	...	97	...	...	60	3,154	...	...	...	3,154
Total Ministry		381,827	129,414	14,888	314,645	4,857	14,485	202,286	22,761	28,285	8,048,751	...	4,960	9,167,159	29,086	120	29,206	9,137,953
12	Human Resources Development	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Department (Employment and Immigration)	1,287,593	120,536	23,502	310,415	123,407	17,793	31,157	...	71,384	33,104,940	...	4,661	35,095,388	28,655	1,351,872	1,380,527	33,714,861
	Canada Labour Relations Board	6,234	977	47	903	104	73	203	...	235	...	...	15	8,791	...	...	...	8,791
	Canadian Artists and Producers Professional Relations Tribunal	630	92	122	365	6	32	85	...	103	...	...	...	1,435	...	...	...	1,435

TABLE 3

Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation of communi- cations (2)	Information services (3)	Professional and social services (4)	Rentals (5)	Purchased for maintenance (6)	Utilities, materials supplies (7)	Construction or acquisition of land, buildings works (8)	Construction or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expendi- tures (13-12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (15)	Internal revenues (16)	Total	
16	National Defence																	
	Department of National Defence	5,440,689	484,156	32,456	793,585	135,452	784,407	1,294,950	188,973	2,339,420	214,103	...	33,369	11,741,560	358,470	9,284	367,754	11,373,806
	Emergency Preparedness Canada	5,603	1,675	414	2,091	57	128	268	...	278	56,084	...	...	66,598	...	...	...	66,598
	Total Ministry	5,446,292	485,831	32,870	795,676	135,509	784,535	1,295,218	188,973	2,339,698	270,187	...	33,369	11,808,158	358,470	9,284	367,754	11,440,404
17	National Revenue	1,763,813	148,159	39,860	103,137	8,826	46,574	33,034	8,898	52,559	131,898	...	276	2,337,034	...	115,136	115,136	2,221,898
18	Natural Resources																	
	Department of Natural Resources	336,740	25,538	15,532	101,784	9,318	10,472	30,300	13,412	28,853	279,050	...	(11,581)	839,418	9,443	3,830	13,273	826,145
	Atomic Energy Control Board	28,002	3,570	433	7,184	130	389	731	...	1,394	640	...	26	42,499	...	...	...	42,499
	Atomic Energy of Canada Limited	17,883	1,614	137	4,235	398	230	621	...	771	...	...	174,594	174,594	...	...	...	174,594
	National Energy Board	...	...	...	...	...	...	...	...	...	...	...	22	25,911	...	...	...	25,911
	Total Ministry	382,625	30,722	16,102	113,203	9,846	11,091	31,652	13,412	31,018	279,690	...	163,061	1,082,422	9,443	3,830	13,273	1,069,149
19	Parliament																	
	The Senate	29,298	4,973	1,209	4,405	154	361	1,129	...	2,628	545	...	9	44,711	...	...	...	44,711
	House of Commons	153,117	22,377	6,328	7,864	5,771	3,306	7,472	...	6,964	634	...	207	214,040	1,140	32	1,172	212,868
	Library of Parliament	13,433	171	2	195	208	32	1,384	...	39	...	...	...	15,464	...	...	...	15,464
	Total Ministry	195,848	27,521	7,539	12,464	6,133	3,699	9,985	...	9,631	1,179	...	216	274,215	1,140	32	1,172	273,043
20	Privy Council																	
	Department of Privy Council	47,780	5,555	4,983	15,232	1,352	1,212	2,657	...	2,540	1,776	...	1,499	84,586	...	...	...	84,586
	Canadian Centre for Management Development	7,660	1,466	273	6,093	316	111	670	...	582	149	...	(5,945)	11,375	...	1,267	1,267	10,108
	Canadian Intergovernmental Conference	1,689	540	32	271	186	16	79	...	55	...	...	...	2,868	...	...	...	2,868
	Canadian Transportation Accident Investigation and Safety Board	18,374	1,453	428	2,111	46	479	535	...	400	...	...	5	23,831	...	...	...	23,831

Commissioner of Official Languages	8,987	616	268	973	94	46	236	...	311	...	11,531	...	...	11,531
National Round Table on the Environment and the Economy	1,031	430	226	1,141	16	11	73	...	71	...	2,999	...	...	2,999
Public Service Staff Relations Board	4,046	379	60	746	24	16	207	...	72	...	5,550	...	...	5,550
Security Intelligence Review Committee	828	90	18	165	9	3	10	...	88	...	1,211	...	...	1,211
Total Ministry	100,390	11,347	11,799	32,751	3,198	2,100	5,561	58	5,017	2,035	(4,444)	169,812	...	1,267 168,545

21 Public Works and Government Services														
Department (Public Works and Supply and Services)	903,235	298,475	32,694	834,882	1,312,980	446,092	398,024	731,358	38,277	438,813	...	809,141	6,243,971	164,884 3,948,699 4,113,583 2,130,388
Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,939,524	1,939,524	1,939,524
Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	14,000	14,000	14,000
Total Ministry	903,235	298,475	32,694	834,882	1,312,980	446,092	398,024	731,358	38,277	438,813	...	2,763,665	8,197,495	164,884 3,948,699 4,113,583 4,083,912

22 Solicitor General														
Department	15,806	2,105	668	15,815	236	382	636	...	901	41,447 ⁽⁷⁾	...	(4,843)	73,153	...
Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	...	...	73,153
Correctional Service	615,960	28,067	1,618	173,766	5,119	14,813	116,460	127,826	43,943	1,533	...	184,252	184,252	184,252
National Parole Board	20,422	2,315	168	1,066	106	174	699	...	830	...	...	25,855	1,154,560	7,780 47,894 55,674 1,099,286
Office of the Correctional Investigator	1,081	91	...	75	10	2	8	...	43	...	...	36	25,836	...
Royal Canadian Mounted Police	1,338,581	120,211	710	119,689	37,660	40,045	93,015	64,286	116,633	38,754	...	34,087	2,003,671	667,995 64,558 732,553 1,271,118
Royal Canadian Mounted Police External Review Committee	366	42	3	223	8	...	32	...	...	...	...	(3)	671	...
Royal Canadian Mounted Police Public Complaints Commission	2,125	269	88	851	30	23	73	...	89	...	...	...	3,548	...
Total Ministry	1,994,341	153,100	3,255	311,485	43,169	55,439	210,923	192,112	162,459	81,734	...	239,384	3,447,401	673,775 112,452 788,227 2,659,174

23 Transport														
Department	840,735	82,727	6,801	270,558	8,522	47,428	91,642	76,194	73,265	395,930	...	1,553,916	3,447,718	1,162,351 36,137 1,198,488 2,249,230
Civil Aviation Tribunal	443	78	7	253	2	14	41	...	...	...	...	1	839	...
National Transportation Agency	27,209	1,279	199	1,210	89	37	427	...	200	266,767	...	1	297,418	...
Total Ministry	868,387	84,084	7,007	272,021	8,613	47,479	92,110	76,194	73,465	662,697	...	1,553,918	3,745,975	1,162,351 36,137 1,198,488 2,547,487

TABLE 3

Ministerial Expenditures by Standard Object—Concluded (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction of acquisition buildings and works (8)	Construction or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Less: revenues netted against expenditures			Total net expenditures	
														Total gross expendi- tures (1)-(12)	External revenues (13)	Internal revenues (16)		
24	Treasury Board	1,281,457	1,630	1,368	10,844	144	76	936	...	1,849	587	...	6,753	1,305,644	...	74,827	74,827	1,230,817
25	Veterans Affairs	178,068	20,623	1,359	187,912	8,866	4,336	136,741	1,736	5,652	1,391,495	...	462	1,937,250	...	...	...	1,937,250
26	Western Economic Diversification	20,498	2,638	694	7,051	320	97	1,147	...	994	330,305	...	(795)	362,949	...	...	...	362,949
Total ministerial expendi- tures		19,268,819	2,032,065	362,292	4,412,744	1,889,105	1,669,530	2,917,242	1,403,651	3,299,111	66,104,815 ⁽⁸⁾	46,876,583	8,362,151	158,598,108	2,795,466	5,753,977	8,549,443	150,048,665

Notes— If no amount is shown, either it is less than \$500 or no expenditures were reported.

Amounts reported are generally in agreement with amounts shown elsewhere in the *Public Accounts of Canada*.

Any difference is due to rounding of amounts.

All amounts shown in the following footnotes are in thousands of dollars.

(1) Additional details are provided in Section 7 of Volume II (Part II).

(2) Additional details are provided in Section 9 of Volume II (Part II).

(3) Excludes an amount of \$20 which has been charged to Standard Object 03.

(4) Excludes an amount of \$110 which has been charged to Standard Object 12.

(5) Excludes an amount of \$1,084 which has been charged to Standard Object 12.

(6) Excludes an amount of \$6,871 which has been credited to Standard Object 12.

(7) Excludes an amount of \$1,703 which has been credited to Standard Object 12.

(8) This amount differs from the total transfer payments reported in Section 8 of Volume II (Part II). The difference is explained in footnotes (3) to (7) above.

Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total net ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation, the provision for valuation, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Revenues netted against expenditures	Consolidated specified purpose accounts	Provision for valuation	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Less:		TOTAL EXTERNAL EXPENDITURES
								Internal revenues netted against expenditures	Internal expenditures	
Personnel	19,268,819	...	(459,024)	(2,067,000)	...	...	16,742,795	(4,285)	...	16,747,080
Transportation and communications	2,032,065	...	...	...	...	...	2,032,065	229,163	...	1,796,959
Information	362,292	...	...	...	...	...	362,292	117,302	...	241,948
Professional and special services	4,412,744	...	...	...	...	...	4,412,744	1,142,749	...	3,240,360
Rentals	1,889,105	...	...	...	...	...	1,889,105	849,854	...	1,017,212
Purchased repair and maintenance	1,669,530	...	...	...	...	...	1,669,530	335,536	...	1,325,293
Utilities, materials and supplies	2,917,242	...	...	...	...	...	2,917,242	221,678	...	2,689,815
Construction or acquisition of land, buildings and works	1,403,651	...	...	...	...	...	1,403,651	611,584	...	776,207
Construction or acquisition of machinery and equipment	3,299,111	...	...	...	...	...	3,299,111	32,697	...	3,265,566
Transfer payments	66,104,815	...	13,532,373	(499,000)	...	...	86,965,089	...	...	86,965,089
Public debt charges	46,876,583	82,843	(54,031)	...	...	7,826,901	46,905,395	...	...	46,905,395
Other subsidies and payments	8,362,151	(39,662)	10,131	(3,101,000)	1,813,607	...	7,045,227	22,481	866,878	6,155,868
Total gross expenditures	158,598,108	43,181	13,029,449	(5,667,000)	1,813,607	7,826,901	175,644,246	114,298	4,403,156	171,126,792
Add:	...	...	1,350,821	...	...	...	1,350,821	...	1,350,821	...
Unemployment Insurance Account	...	...	...	...	...	...	...	...	...	...
Internal expenditures	...	...	...	...	...	...	...	114,298	...	(114,298)
Less:	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures—	...	...	...	...	...	...	...	...	...	...
External revenues	2,795,466	(132,298)	...	...	...	...	2,663,168	...	...	2,663,168
Internal revenues	5,753,977	...	...	...	...	...	5,753,977	...	...	(114,298)
Revenues of consolidated Crown corporations	...	...	...	...	1,718,709	...	1,718,709	...	...	1,718,709
Tax credits and repayments	...	...	...	...	...	7,826,901	7,826,901	...	...	7,826,901
	(8,549,443)	132,298	1,350,821	...	(1,718,709)	(7,826,901)	(16,611,934)	...	(4,403,156)	(12,208,778)
Total net expenditures	150,048,665	175,479	14,380,270	(5,667,000)	94,898	...	159,032,312	114,298	...	159,918,014

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(2) Represents deferred revenues of \$132,298 plus financing costs related to the sale of investments of \$82,843 minus accrued revenues of \$39,662.

(3) Includes an adjustment of \$3 million representing net change in revenues as a result of 1995 and 1996 accounts receivable (revenues netted against expenditures).

TABLE 4

Ministerial Revenues by Main Classification

Table 4 presents revenues by main classification for each ministry on both a gross and net basis. The difference between gross and net revenues is revenues netted against expenditures. The table also discloses internal revenues.

In this table, external revenues represent revenues received from organizations and individuals outside the Government of Canada as a reporting entity while internal revenues represent revenues generated from transactions between organizations within the reporting entity.

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

The "Total gross revenues" column represents revenues from all sources, including revenues netted against expenditures. The "Internal revenues" column represents the internal tax and non-tax revenues. The "Total net revenues" column represents tax and non-tax revenues from both external and internal sources, excluding revenues netted against expenditures. This latter column discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures				Total gross revenues	Internal revenues
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total revenues	External revenues	Internal revenues			
2	Agriculture and Agri-Food Department	5,115	215,403	345,885	3,530	6,383	66	4,719	...	26,146	602,132	607,247	102,433	3	102,436	709,683	7,326
	Canadian Dairy Commission	...	...	16	...	...	...	...	...	1	17	17	...	...	...	17	...
	Total Ministry	5,115	215,403	345,901	3,530	6,383	66	4,719	...	26,147	602,149	607,264	102,433	3	102,436	709,700	7,326
3	Atlantic Canada Opportunities Agency	40	4,060	10,039	...	4,459	...	12	...	752	19,322	19,362	...	...	...	19,362	4,547
	Department	40	4,060	10,039	...	4,459	...	12	...	752	19,322	19,362	...	...	...	19,362	4,547
	Total Ministry	40	4,060	10,039	...	4,459	...	12	...	752	19,322	19,362	...	...	...	19,362	4,547
4	Canadian Heritage Department (Communications)	3,364	...	1,991	8	367	...	1,078	...	51,128	54,572	57,936	53,266	841	54,107	112,043	1,316
	Canadian Radio-television and Telecommunications Commission	...	...	205	74,235	...	...	3	...	1	74,444	74,444	13,459	...	13,459	87,903	7
	National Archives of Canada	5	...	96	...	123	...	230	...	2	451	456	...	...	...	456	300
	National Battlefields Commission	2	...	...	...	...	...	2	...	271	273	275	...	...	...	...	...
	Total Ministry	3,364	...	1,991	8	367	...	1,078	...	51,128	54,572	57,936	53,266	841	54,107	112,043	1,316

23	National Library	...	40	...	878	...	5	...	10	...	933	956	...	956	498
21	Public Service Commission	...	339	...	1,094	...	16	...	63	...	1,512	1,533	788	14,444	12,14
...	Status of Women—Office of the Co-ordinator	...	14	...	...	...	13	...	...	...	27	27	...	...	27
3,777	Total Ministry	...	2,685	74,243	2,462	...	1,347	...	51,475	132,212	135,989	76,676	16,432	93,108	229,097
5	Citizenship and Immigration Department	...	4	147	4,532	68,317	86,863	...	32	...	1,868	161,759	161,763	...	161,763
3	Immigration and Refugee Board of Canada	...	...	169	...	...	50	11	...	...	230	233	...	...	233
7	Total Ministry	...	147	4,701	68,317	86,863	50	43	...	1,868	161,989	161,996	...	...	161,996
609	Environment	...	...	4,870	3,146	1,394	...	310	...	895	10,615	11,224	13,446	33,802	47,248
7	Finance Department	...	21	4,073,600	62,619	...	74	148	15	228,094	18,022	4,382,572	4,382,593	254	5,014
34	Auditor General	...	...	88	...	816	...	3	...	41	948	982	...	...	982
997	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	...	...	...	997	36,481	...	36,481
1,052	Total Ministry	...	4,073,600	62,707	...	890	148	18	228,094	18,063	4,383,520	4,384,572	36,735	5,014	41,749
8	Fisheries and Oceans Department	...	745	148	2,401	30,248	1,001	3,089	1,204	...	2,372	40,463	41,208	10,333	2,285
745	Total Ministry	...	148	2,401	30,248	1,001	3,089	1,204	...	2,372	40,463	41,208	10,333	2,285	12,618
9	Foreign Affairs and International Trade	...	2	610	12,470	284,481	615	17,322	2,335	...	11,368	329,201	329,203	54,475	507
...	Canadian International Development Agency	...	...	3,653	13,630	...	231	...	18	...	238	17,770	17,770	...	...
...	Export Development Corporation	...	...	74,546	...	...	...	...	...	87,439	161,985	161,985	...	...	17,770
...	International Joint Commission	...	...	395	...	...	...	...	1	...	197	593	...	...	511
...	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	...	...	323	323	...	...	161,985
...	Northern Pipeline Agency	...	...	...	...	...	...	...	...	...	276	276	...	...	593
2	Total Ministry	...	78,809	26,495	284,481	846	17,322	2,354	...	99,841	510,148	510,150	54,475	507	323
4	Governor General	...	...	...	...	...	...	...	...	29	29	33	...	...	276
11	Health	...	...	...	...	...	...	...	...	...	...	...	...	...	...
32	Department (National Health and Welfare)	...	...	12,283	11	5,933	324	569	...	3,761	22,881	22,913	29,086	120	380
...	Hazardous Materials Information Review Commission	...	...	...	...	380	...	...	...	...	380	380	...	...	52,119

Ministerial Revenues by Main Classification—Continued

Section	Department or agency	Non-tax revenues					Revenues netted against expenditures										
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from the disposal of surplus assets	Net gain on exchange and Disposal of foreign currency	Miscellaneous revenues	Total non-tax revenues	Revenues netted against expenditures					
												Total gross revenues	External revenues	Internal revenues			
	Medical Research Council Patented Medicine Prices Review Board	...	...	585	...	...	...	...	...	585	...	...	585	7			
		...	...	1	...	...	...	...	87	88	...	...	88	...			
	Total Ministry	32	...	12,869	11	6,313	324	569	...	3,848	23,934	23,966	29,086	120	29,206	53,172	1,421
12	Human Resources Development																
	Department (Employment and Immigration)	29	...	115,583	133	1,307	63	412	...	136,491	253,989	254,018	28,655	1,351,872	1,380,527	1,634,545	2,841
	Canada Labour Relations Board	1	...	4	...	...	12	...	...	2	18	19	...	...	...	19	...
	Canadian Centre for Occupational Health and Safety	76	...	...	...	...	...	1	...	...	1	77	4,196	454	4,650	4,727	1
	Total Ministry	106	...	115,587	133	1,307	75	413	...	136,493	254,008	254,114	32,851	1,352,126	1,385,177	1,639,291	2,842
13	Indian Affairs and Northern Development																
	Department	303	111,942	13,245	21,514	3,009	661	126	...	20,879	171,376	171,679	...	...	...	171,679	487
	Total Ministry	303	111,942	13,245	21,514	3,009	661	126	...	20,879	171,376	171,679	...	...	...	171,679	487
14	Industry																
	Department	914	11,909	78,273	183,846	25,468	9	413	...	3,838	303,756	304,670	50,999	6,740	57,739	362,409	4,527
	Canadian Space Agency	200	...	899	...	2,829	...	8	...	20	3,756	3,956	...	...	...	3,956	119
	Federal Office of Regional Development—Quebec	...	2,680	7,206	...	17,554	...	14	...	20	27,474	27,474	...	...	...	27,474	5
	National Research Council of Canada	1,418	...	652	...	33,576	11,604	324	...	7	46,163	47,581	...	...	...	47,581	2,250
	Natural Sciences and Engineering Research Council	2	...	282	...	...	...	1	...	112	395	397	...	...	...	397	41
	Social Sciences and Humanities Research Council	...	...	818	...	...	...	1	...	...	819	819	...	...	...	819	...
	Statistics Canada	704	...	17	...	...	...	24	...	40	81	785	16,369	35,084	51,453	52,238	32
	Total Ministry	3,238	14,589	88,147	183,846	79,427	11,613	785	...	4,037	382,444	385,682	67,368	41,824	109,192	494,874	6,974

15 Justice Department
Canadian Human Rights Commis-

TABLE 4

Ministerial Revenues by Main Classification—Concluded (in thousands of dollars)

Section	Department or agency	Non-tax revenues							Revenues netted against expenditures								
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Net gain on disposal of surplus assets	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	Revenues netted against expenditures					
												External revenues	Internal revenues	Total			
	Canada Mortgage and Housing Corporation	...	680,107	188	...	...	...	...	16,166	696,461	696,461	...	...	696,461	...	
	Total Ministry	11,446	688,954	11,246	2,097	22	23,587	1,557	54,807	782,270	793,716	164,884	3,948,699	4,113,583	4,907,299	10,619	
22	Solicitor General Department	...	...	372	...	1	...	5	...	378	378	...	...	378	48	...
	Canadian Security Intelligence Service	...	...	859	...	...	...	120	...	1,016	1,016	...	...	1,016	364	...
	Correctional Service	785	...	5,752	623	1,105	8,906	392	375	17,153	17,938	7,780	47,894	55,674	73,612	1,296	
	National Parole Board	...	...	8	...	616	...	...	...	624	624	...	...	624	...	...
	Royal Canadian Mounted Police	240	14	1,830	6,378	3	4,686	5,407	297	18,615	18,855	667,995	64,558	732,553	751,408	5,670	
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	2	2	...	...	...	2	1
	External Review Committee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Ministry	1,025	14	8,823	7,001	1,725	13,592	5,924	...	709	37,788	38,813	675,775	112,452	788,227	827,040	7,379	
23	Transport Department	29,062	23,083	16,273	20	...	174	2,616	...	51,684	80,746	1,162,351	36,137	1,198,488	1,279,234	11,698	
	National Transportation Agency	2	...	7,697	...	1	22	14	...	7,734	7,736	...	...	...	7,736	14
	Total Ministry	29,064	23,083	23,970	20	1	196	2,630	...	51,684	88,482	1,162,351	36,137	1,198,488	1,286,970	11,712	
24	Treasury Board	576	...	396	...	1	...	...	...	8,311	8,887	...	74,827	74,827	83,714	201
25	Veterans Affairs	34	916	4,478	...	36,897	417	115	...	45,275	45,309	...	...	...	45,309	1
26	Western Economic Diversification	...	250	49,650	...	13,349	...	7	...	64,197	64,197	...	...	...	64,197	18
Total ministerial revenues		103,616,766	5,216,725	830,491	696,229	297,801	73,752	39,227	228,094 ⁽²⁾	736,948	8,119,267	111,736,033	2,795,466	5,753,977	8,549,443	120,285,476	114,298

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(1) Additional details are provided in Section 12 of Volume II (Part II).

(2) Net gain on exchange amounts to \$Nil and domestic coinage to \$228,094.

Recapitulation of External Revenues by Main Classification

Table 4a reconciles total net ministerial revenues (Table 4) with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of non-tax revenues and the elimination of internal revenues. The difference between gross and net revenues is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Deferred revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
TAX REVENUES—											
Income tax—											
Personal	60,167,035	...	...	...	...	60,167,035	...	...	5,027,960	...	65,194,995
Corporation	14,739,121	...	1,216,000	...	...	15,955,121	...	...	...	...	15,955,121
Other income tax revenues	2,104,859	...	...	...	...	2,104,859	...	...	...	...	2,104,859
	77,011,015	...	1,216,000	...	...	78,227,015	...	...	5,027,960	...	83,254,975
Unemployment insurance premiums	...	18,509,540	...	...	...	18,509,540	...	...	...	...	18,509,540
Excise taxes and duties—											
Goods and services tax	16,374,719	...	...	...	...	16,374,719	...	...	2,798,941	...	19,173,660
Energy taxes—											
Excise tax—Gasoline	3,969,207	...	...	...	...	3,969,207	...	...	...	...	3,969,207
Excise tax—Aviation gasoline and diesel fuel	434,736	...	...	...	...	434,736	...	...	...	...	434,736
	4,403,943	...	...	...	...	4,403,943	...	...	...	...	4,403,943
Customs import duties	2,970,965	...	...	...	(1,612)	2,969,353	...	...	...	...	2,969,353
Other excise taxes and duties—											
Excise duties	2,222,911	...	...	...	...	2,222,911	...	...	...	...	2,222,911
Miscellaneous excise taxes and duties	633,213	...	...	...	(3)	633,210	682,723	...	...	...	1,315,933
	2,856,124	...	...	...	(3)	2,856,121	682,723	...	2,798,941	...	3,538,844
	26,605,751	...	...	...	(1,615)	26,604,136	682,723	...	...	...	30,085,800
TOTAL TAX REVENUES	103,616,766	18,509,540	1,216,000	...	(1,615)	123,340,691	682,723	...	7,826,901	...	131,850,315

TABLE 4a

Recapitulation of External Revenues by Main Classification—Concluded

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Deferred revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
NON-TAX REVENUES—											
Return on investments	5,216,725	(227,859)	(501,380) ⁽²⁾	...	(11,952)	4,475,534	38,663	...	...	53,530	4,567,727
Other non-tax revenues—											
Privileges, licences and permits	696,229	...	...	(156,948)	(3,987)	535,294	234,774	(111,331)	...	...	658,737
Refunds of previous years' expenditures	830,491	...	...	(191)	(19,239)	811,061	86	...	...	...	811,147
Service fees	297,801	...	...	(18,471)	(8,469)	270,911	1,370,760	(20,454)	...	...	1,621,217
Proceeds from sales	73,732	...	...	(77)	(499)	73,176	172,614	(508)	...	...	245,282
Proceeds from the disposal of surplus Crown assets	39,227	...	...	...	(13,912)	25,315	...	...	...	...	25,315
Domestic coinage ⁽¹⁾	228,094	...	...	...	...	228,094	1,624	...	...	...	229,718
Miscellaneous non-tax revenues	736,948	92,678	(233,327)	(163)	(54,625)	541,511	294,222	(5)	...	1,665,179	2,500,907
	2,902,542	92,678	(233,327)	(175,800)	(100,731)	2,485,362	2,074,080	(132,298)	...	1,665,179	6,092,323
TOTAL NON-TAX REVENUES	8,119,267	(135,181)	(734,707)	(175,800)	(112,683)	6,960,896	2,112,743	(132,298)	...	1,718,709	10,660,050
TOTAL REVENUES	111,736,033	18,374,359	481,293	(175,800)	(114,298)	130,301,587	2,795,466	(132,298)	7,826,901	1,718,709	142,510,365

Notes: If no amount is shown, either it is less than \$500 or no revenues were reported.

(1) Represents reversal of a portion of the allowance for tax refunds provided for in previous years.

(2) Includes an Exchange Fund Account adjustment and the accrual of non-tax revenues.

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

PUBLIC ACCOUNTS OF CANADA, 1995-96

TABLE 5

Source and disposition of budgetary authorities by ministry—Continued
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates								
5 Citizenship and Immigration									
49	592,657	23,339	1,863		Department of Immigration and Refugee Board of Canada	597,256	20,620	32	581,484
11	77,344	...	381			75,468	2,257	11	76,830
60	670,001	23,339	2,244		Total Ministry	672,724	22,877	43	658,314
122	629,882	33,830	20,104		Environment	660,750	23,073	115	715,656
7 Finance									
491,278	59,400,547	(1,178,719)	194,564		Department of Finance	57,987,993	494,920	424,757	52,332,077
2	51,350	...	221		Auditor General	50,917	656	...	57,322
...	8,085	...	39		Canadian International Trade Tribunal	7,851	273	...	7,820
3	471,376	...	(471,379)		Federal Office of Regional Development—Quebec	...	...	...	...
75,549	2,543	125	314		Office of the Superintendent of Financial Institutions	4,520	64	73,947	589
566,832	59,933,901	(1,178,594)	(276,241)		Total Ministry	58,051,281	495,913	498,704	52,397,808
8 Fisheries and Oceans									
646	896,504	...	543,608		Department of Fisheries and Oceans	1,253,580	186,302	876	1,312,831
...	...	...	...		Canadian Saltfish Corporation	...	...	...	3,650
646	896,504	...	543,608		Total Ministry	1,253,580	186,302	876	1,316,481
9 Foreign Affairs and International Trade									
27,296	1,303,575	111,827	(8,288)		Department of Foreign Affairs and International Trade	1,301,248	105,025	28,137	1,515,185
...	...	...	11,859		Canadian Commercial Corporation	11,823	36	...	13,149
7	1,715,054	120,500	8,148		Canadian International Development Agency	1,828,893	14,798	18	2,155,609
...	148,000	...	(76,299)		Export Development Corporation	71,701	...	...	132,008
...	96,100	...	...		International Development Research Centre	96,100	...	...	111,908
...	4,458	...	331		International Joint Commission	4,412	377	...	4,262
...	2,194	...	2,194		NAFTA Secretariat, Canadian Section	1,713	481	...	1,986
...	...	...	250		Northern Pipeline Agency	128	122	...	137
27,303	3,269,381	232,327	(63,999)		Total Ministry	3,316,018	120,839	28,155	3,954,244
...	10,961	...	352		Governor General	10,412	1	...	11,109

54	8,499,777	357,255	39,099	8,896,185	Department (National Health and Welfare)	8,882,162	13,978	...	...	45	9,114,928
...	1,353	159	15	1,527	Hazardous Materials Information Review Commission	1,388	139	...	...	...	1,171
1	250,034	1,410	...	251,445	Medical Research Council	251,249	196	...	...	...	265,168
...	3,138	190	...	3,328	Patented Medicine Prices Review Board	3,154	174	...	...	...	3,016
55	8,754,302	359,014	39,114	9,152,485	Total Ministry	9,137,953	14,487	...	...	45	9,384,283
12					Human Resources Development						
177	33,548,327	541,649	(177,934)	33,912,219	Department (Employment and Immigration)	33,714,861	197,087	...	...	271	33,208,959
...	9,051	...	38	9,089	Canada Labour Relations Board	8,791	298	...	...	...	8,656
...	1,692	...	...	1,692	Canadian Artists and Producers Professional Relations Tribunal	1,435	257	...	...	...	978
...	2,026	125	1	2,152	Canadian Centre for Occupational Health and Safety	1,926	226	...	...	...	2,550
177	33,561,096	541,774	(177,895)	33,925,152	Total Ministry	33,727,913	197,868	...	...	271	33,221,143
13					Indian Affairs and Northern Development						
33,470	5,261,683	33,062	192	5,328,407	Department	5,222,467	72,871	...	...	33,069	4,980,845
...	1,051	50	...	1,101	Canadian Polar Commission	1,054	47	...	...	...	1,053
33,470	5,262,734	33,112	192	5,329,508	Total Ministry	5,223,521	72,918	...	...	33,069	4,981,898
14					Industry						
33,261	1,269,378	101,175	(4,180)	1,399,634	Department	1,284,134	80,203	...	...	35,297	1,258,017
...	14,079	...	...	14,079	Business Development Bank of Canada	14,078	1	...	...	...	14,170
10	301,858	...	157	302,025	Canadian Space Agency	297,619	7,685	(3,287)	8	...	317,587
...	1,279	...	...	1,279	Competition Tribunal	1,100	179	...	...	...	1,024
...	943	...	...	943	Copyright Board	861	82	...	...	...	984
...	...	...	467,723	467,723	Federal Office of Regional Development—Quebec	376,220	91,489	...	14	...	267,401
25	409,168	15,966	46,559	471,718	National Research Council of Canada	454,351	1,962	...	15,405	...	448,383
2	465,574	4,282	168	470,026	Natural Sciences and Engineering Research Council	468,985	1,040	...	1	...	492,532
...	96,960	2,859	32	99,851	Social Sciences and Humanities Research Council	99,569	282	...	...	...	101,199
...	5,264	...	...	5,264	Standards Council of Canada	5,264	...	...	...	...	5,423
20	288,117	23,781	4,278	316,196	Statistics Canada	314,658	1,519	...	19	...	275,294
33,318	2,852,620	148,063	514,737	3,548,738	Total Ministry	3,316,839	184,442	(3,287)	50,744	...	3,182,014
15					Justice						
23	447,932	15,083	858	463,896	Department	459,475	4,404	...	17	...	475,288
1	16,415	777	76	17,269	Canadian Human Rights Commission	16,764	503	...	2	...	16,466
...	209,541	375	(819)	209,097	Commissioner for Federal Judicial Affairs	208,836	261	...	...	...	200,764
6	30,969	...	133	31,108	Federal Court of Canada	28,967	2,135	...	6	...	28,295
...	6,186	330	84	6,600	Offices of the Information and Privacy Commissioners of Canada	6,517	82	...	1	...	6,521
...	15,778	618	(321)	16,075	Supreme Court of Canada	15,445	630	...	...	...	14,975
1	10,276	1,143	37	11,457	Tax Court of Canada	11,434	22	...	1	...	10,135
31	737,097	18,326	48	755,502	Total Ministry	747,438	8,037	...	27	...	752,444

TABLE 5
Source and disposition of budgetary authorities by ministry—Concluded
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Used in the current year	Lapsed	Disposition of authorities	
	As shown in	Supplementary Estimates	Adjustments and transfers					Total available for use	Overexpended	Available for use in subsequent years
	Main Estimates								
3,505	11,080,000	265,664	18,845	11,368,014	16	National Defence Department	11,373,806	33,322	419
	16,647	50,979	36	67,662		Emergency Preparedness Canada	66,598	1,064	...
3,505	11,096,647	316,643	18,881	11,435,676		Total Ministry	11,440,404	34,386	419
152	2,136,998	74,358	51,324	2,262,832	17	National Revenue	2,221,898	40,782	152
60,046	841,472	36,812	(39,259)	899,071	18	Natural Resources Department	826,145	25,116	47,810
4	41,974	4,468	181	46,627		Atomic Energy Control Board	42,499	4,110	18
...	172,494	2,100	...	174,594		Atomic Energy of Canada Limited	174,594	...	41,093
...	...	...	...	...		Cape Breton Development Corporation	...	...	180,020
11	30,271	...	141	30,423		National Energy Board	25,911	4,498	25,430
...	250	...	(250)	...		Northern Pipeline Agency	...	...	14
60,061	1,086,461	43,380	(39,187)	1,150,715		Total Ministry	1,069,149	53,724	27,377
...
...	42,015	3,265	538	45,818	19	Parliament The Senate	44,711	1,107	47,842
...	224,100	...	(2,206)	221,894		House of Commons	212,868	9,026	1,960,324
...	15,716	...	76	15,792		Library of Parliament	15,464	328	...
...	281,831	3,265	(1,592)	283,504		Total Ministry	273,043	10,461	...
...	...	...	...	...		...	...	...	305,339
4	75,430	9,374	246	85,054	20	Privy Council Department	84,586	450	...
8,613	10,848	497	(1,001)	18,957		Canadian Centre for Management Development	10,108	1,288	18,449
...	3,133	...	...	3,133		Canadian Intergovernmental Conference Secretariat	2,868	265	11,258
...	...	...	...	...		Canadian Transportation Accident Investigation and Safety Board	23,831	898	2,611
8	24,609	...	117	24,734		Chief Electoral Officer	23,861	55	5
4	22,684	4,470	(1,242)	25,916		Commissioner of Official Languages	25,861	583	35,858
...	11,130	386	598	12,114		National Round Table on the Environment and the Economy	2,999	443	11,811
...	3,279	163	...	3,442		Public Service Staff Relations Board	5,550	404	2,574
1	5,953	...	9	5,963		Security Intelligence Review Committee	1,211	204	5,619
...	1,415	...	...	1,415		...	...	...	1,347
6,226	129,480	14,800	(1,223)	150,758		Total Ministry	168,545	4,590	7,593
...	...	...	...	...		...	...	...	215,604

834,445	2,187,197	77,631	64,839	3,164,112	Department (Public Works and Supply and Services)					2,130,388	126,450	907,274	2,222,036
...	2,025,649	...	...	2,025,649	Canada Mortgage and Housing Corporation					1,939,524	86,125	...	1,987,496
...	14,000	...	...	14,000	Canada Post Corporation					14,000	...	...	14,000
...	11,859	...	(11,859)	...	Canadian Commercial Corporation					...	...	...	...
834,445	4,238,705	77,631	52,980	5,203,761	Total Ministry					4,083,912	212,575	907,274	4,223,532
3	74,300	1,269	93	75,665	22 Solicitor General					73,153	2,512	...	66,339
21	182,753	4,217	120	187,111	Department					184,252	2,834	25	205,805
17,012	1,076,470	22,815	31,088	1,147,385	Canadian Security Intelligence Service					1,099,286	29,714	18,385	1,039,832
...	25,163	982	120	26,265	Correctional Service					25,836	429	...	24,948
...	1,262	57	...	1,319	National Parole Board					1,310	9	...	1,227
2,755	1,207,356	95,029	(7,220)	1,297,920	Office of the Correctional Investigator					1,271,118	24,437	2,365	1,280,432
...	792	33	...	825	Royal Canadian Mounted Police					671	154	...	643
...	3,527	60	21	3,608	Royal Canadian Mounted Police External Review Committee					3,548	60	...	3,569
19,791	2,571,623	124,462	24,222	2,740,098	Complaints Commission					2,659,174	60,149	20,775	2,622,785
2,108	1,805,192	1,152,498	(525,013)	2,434,785	23 Transport					2,249,230	183,447	2,108	1,452,131
...	905	...	...	905	Department					839	66	...	937
...	7,932	...	(7,932)	...	Civil Aviation Tribunal					297,418	...	...	810,122
...	709,640	(412,120)	(88)	297,432	Grain Transportation Agency Administrator					...	...	14	...
2,108	2,523,669	740,378	(533,033)	2,733,122	National Transportation Agency					2,547,487	183,513	2,122	2,263,190
5	1,271,415	401,000	(26,077)	1,646,343	Total Ministry					1,230,817	415,526	...	756,211
24	1,997,736	...	23,236	2,020,996	Treasury Board					1,937,250	83,742	4	1,975,396
...	478,133	...	(796)	477,337	Veterans Affairs					362,949	114,388	...	251,888
1,629,572	149,373,409	3,558,719	(288,486)	154,273,214	26 Western Economic Diversification					150,048,665	2,614,384	1,652,985	144,748,027
Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.													

Source and disposition of non-budgetary authorities by ministry

(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
					2	Agriculture and Agri-Food				
268,260	...	...	...	268,260		Canadian Dairy Commission	6,760	...	...	261,500
9,918,641	...	...	(739,986)	9,178,655		Farm Credit Corporation	(213,314)	...	...	9,391,969
10,186,901	...	...	(739,986)	9,446,915		Total Ministry	(206,554)	...	...	9,653,469
										42,102
					4	Canadian Heritage				
...	10	8,480	...	8,490		Department (Communications)	2,480	6,010	...	...
...	...	...	...	...		Canadian Broadcasting Corporation	...	...	...	3,500
...	10	8,480	...	8,490		Total Ministry	2,480	6,010	...	36,500
					5	Citizenship and Immigration				
59,276	...	(1,833)	1,833	59,276		Department	20	...	...	59,256
59,276	...	(1,833)	1,833	59,276		Total Ministry	20	...	...	(4,420)
					7	Finance				
4,656,520	334,850	18,000	(2,277,657)	2,731,713		Department	569,525	6,916	...	2,155,272
3,840,000	...	...	...	3,840,000		Canada Deposit Insurance Corporation	(533,000)	...	...	4,373,000
8,496,520	334,850	18,000	(2,277,657)	6,571,713		Total Ministry	36,525	6,916	...	6,528,272
										(470,209)
					8	Fisheries and Oceans				
150	...	...	...	150		Department	...	...	...	150
27,200	...	...	...	27,200		Canadian Salfish Corporation	...	...	...	(3,650)
27,350	...	...	...	27,350		Freshwater Fish Marketing Corporation	2,200	...	...	25,000
						Total Ministry	2,200	...	...	(950)
										25,150
					9	Foreign Affairs and International Trade				
48,118	...	...	...	48,118		Department	(1,351)	...	...	49,469
			10,000	10,000		Canadian Commercial Corporation	...	...	...	10,000
						

27,713,380	295,491	...	...	2,351,312	22,890,432	...	363,180	22,327,252	23,610
Export Development Corporation									
Total Ministry									
77,716	75,503	...	...	(3,282)	149,937	...	38,024	33,722	29,121
Indian Affairs and Northern Development Department									
Total Ministry									
77,716	75,503	...	...	(3,282)	149,937	...	38,024	33,722	29,121
13									
Industry									
1,950	800	...	...	2,750	...	...	...	800	1,950
853,677	...	...	...	50,000	903,677	...	50,000	...	853,677
45,000	...	...	...	(45,000)	...	...	...	...	...
Total Ministry									
900,627	800	...	...	5,000	906,427	...	50,000	800	855,627
14									
16									
75,456	...	...	...	...	75,456	...	(7,539)	...	82,995
National Defence Department									
Total Ministry									
75,456	...	...	...	...	75,456	...	(7,539)	...	82,995
18									
Natural Resources Department									
...	66,000	...	...	...	66,000	...	66,000	...	2,593
...	...	...	...	45,000	45,000	...	10,000	...	35,000
Cape Breton Development Corporation									
Total Ministry									
...	66,000	...	...	45,000	111,000	...	76,000	...	35,000
21									
Public Works and Government Services Department (Public Works and Supply and Services)									
55,813	...	...	...	(1,724)	54,089	...	(3,024)	...	57,113
3,510,269	(142,300)	...	...	142,300	3,510,269	...	...	...	...
420,000	...	...	...	...	420,000	...	...	...	420,000
10,000	...	...	...	(10,000)	...	...	...	...	...
47,152	...	...	...	...	47,152	...	(2,673)	...	49,825
...	...	...	...	...	...	...	...	...	(22)
Royal Canadian Mint									
Total Ministry									
4,043,234	(142,300)	...	...	130,576	4,031,510	...	(5,697)	3,510,269	526,938
6,163									
22									
26	...	...	...	...	26	...	(6)	...	32
Solicitor General									
Correctional Service									
Total Ministry									
26	...	...	...	...	26	...	(6)	...	32
23									
20,000	...	900,000	...	99,785	1,019,785	...	99,785	...	20,000
Transport Department									
Total Ministry									
20,000	...	900,000	...	99,785	1,019,785	...	99,785	...	20,000
25									
588,219	...	...	...	...	588,219	...	(5,241)	...	593,460
Veterans Affairs									
Total Government									
52,188,705	630,354	924,647	1,022,651	54,766,357	...	1,423,201	3,604,010	49,739,146	(195,330)

Note: If no amount is shown, either it is less than \$500 or no loans, investments or advances were reported.

TABLE 7

Source and disposition of authorities by type (voted and statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Available from previous years	Source of authorities				Disposition of authorities						
	As shown in			Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers ⁽¹⁾								
...	1,081,823	137,003	508	1,219,334	2	Agriculture and Agri-Food	1,153,980	65,354	...	...	1,195,651
25,409	683,578	1,221,050	(481,333)	1,448,704		Budgetary—Voted	1,409,902	...	...	38,802	884,102
						Statutory					
25,409	1,765,401	1,358,053	(480,825)	2,668,038			2,563,882	65,354	...	38,802	2,079,753
10,186,901	...	...	(739,986)	9,446,915		Non-budgetary—Statutory	(206,554)	...	...	9,653,469	42,102

3 Atlantic Canada Opportunities

...	371,267	...	...	371,267	...	...	359,021	12,246	...	...	356,934
12	17,494	...	6,866	24,372	...	...	24,355	5	...	12	5,849
12	388,761	...	6,866	395,639	...	...	383,376	12,251	...	12	362,783
...	2,742,376	193,468	11,346	2,947,190	...	...	2,931,045	16,145	...	...	2,970,438
13,416	57,593	...	3,178	74,187	...	...	58,205	41	...	15,941	59,614
13,416	2,799,969	193,468	14,524	3,021,377	...	...	2,989,250	16,186	...	15,941	3,030,052
...	10	8,480	...	8,490	...	...	2,480	6,010	...	...	36,500
...	637,301	23,339	...	660,640	...	...	637,773	22,867	...	...	625,471
60	32,700	...	2,244	35,004	...	...	34,951	10	...	43	32,843
60	670,001	23,339	2,244	695,644	...	...	672,724	22,877	...	43	658,314
59,276	...	(1,833)	1,833	59,276	...	...	20	...	...	59,256	(4,420)
...	593,956	33,830	18,000	645,786	...	...	622,713	23,073	...	...	675,848
122	35,926	...	2,104	38,152	...	...	38,037	...	...	115	39,808
122	629,882	33,830	20,104	683,938	...	...	660,750	23,073	...	115	715,656
...	1,352,050	5,125	(421,406)	935,769	...	...	439,880	495,889	...	...	640,488
566,832	58,581,851	(1,183,719)	145,165	58,110,129	...	...	57,611,401	24	...	498,704	51,757,320
566,832	59,933,901	(1,178,594)	(276,241)	59,045,898	...	...	58,051,281	495,913	...	498,704	52,397,808
...	101,850	18,000	276,333	396,183	...	...	390,299	5,884	...	...	399,743
8,496,520	233,000	...	(2,553,990)	6,175,530	...	...	(353,774)	1,032	...	6,528,272	(869,952)
8,496,520	334,850	18,000	(2,277,657)	6,571,713	...	...	36,525	6,916	...	6,528,272	(470,209)
...	859,334	...	509,990	1,369,324	...	...	1,183,022	186,302	...	...	1,240,515
646	37,170	...	33,618	71,434	...	...	70,538	...	...	876	75,966
646	896,504	...	543,608	1,440,758	...	...	1,255,580	186,302	...	876	1,316,481
27,350	...	...	...	27,350	...	...	2,200	...	...	25,150	(4,600)

Source and disposition of authorities by type (voted and statutory)—Continued
(in thousands of dollars)

Source of authorities				Disposition of authorities					
Available from previous years	As shown in		Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								Adjustments and transfers ^{(1)}
...	2,918,119	222,327	12,424	3,152,870		3,032,048	120,822	...	3,455,694
27,303	351,262	10,000	(76,423)	312,142	Budgetary—Voted Statutory	283,970	17	...	498,550
27,303	3,269,381	232,327	(63,999)	3,465,012		3,316,018	120,839	...	3,954,244
48,118	41	...	127,627	175,786	Non-budgetary—Voted Statutory	80,024	46,293	...	147,039
27,665,262	295,450	...	3,633,755	31,594,467		363,180	...	...	23,611
27,713,380	295,491	...	3,761,382	31,770,253		443,204	46,293	...	170,650
...	9,033	...	325	9,358	Governor General Budgetary—Voted Statutory	9,357	1	...	10,154
...	1,028	...	27	1,055		1,055	...	...	955
...	10,061	...	352	10,413		10,412	1	...	11,109
...	1,822,453	46,014	...	1,868,467	Health Budgetary—Voted Statutory	1,853,981	14,486	...	1,777,256
55	6,931,849	313,000	39,114	7,284,018		7,283,972	1	...	7,607,027
55	8,754,302	359,014	39,114	9,152,485		9,137,953	14,487	...	9,384,283
...	2,175,673	82,763	10,521	2,268,957	Human Resources Development Budgetary—Voted Statutory	2,071,089	197,868	...	2,184,452
177	31,385,423	459,011	(188,416)	31,656,195		31,655,924	...	...	31,036,691
177	33,561,096	541,774	(177,895)	33,925,152		33,727,013	197,868	...	33,221,143
...	5,131,154	22,971	...	5,154,125	Indian Affairs and Northern Development Budgetary—Voted Statutory	5,081,544	72,918	...	4,904,439
33,470	131,580	10,141	192	175,383		141,977	...	...	77,459
33,470	5,262,734	33,112	192	5,329,508		5,223,521	72,918	...	4,981,898
77,716	45,503	...	(3,282)	119,937	Non-budgetary—Voted Statutory	38,024	3,722	...	29,121
...	30,000	...	...	30,000		...	30,000	...	...
77,716	75,503	...	(3,282)	149,937		38,024	33,722	...	29,121

33,318	2,723,423	148,063	440,376	3,311,862	Budgetary—Voted Statutory	3,130,729	184,420	(3,287)	...	3,033,904
...	120,197	...	74,361	226,876	...	186,110	22	...	50,744	148,110
33,318	2,852,620	148,063	514,737	3,548,738	...	3,316,839	184,442	(3,287)	50,744	3,182,014
46,950	800	...	(45,000)	2,750	Non-budgetary—Voted Statutory	...	800	...	1,950	...
853,677	...	...	50,000	903,677	...	50,000	...	...	853,677	...
900,627	800	...	5,000	906,427	...	50,000	800	...	855,627	...
15 Justice										
...	506,106	18,326	52	524,484	Budgetary—Voted Statutory	516,462	8,022	...	...	532,504
31	230,991	...	(4)	231,018	...	230,976	15	...	27	219,940
31	737,097	18,326	48	755,502	...	747,438	8,037	...	27	752,444
16 National Defence										
...	10,348,826	316,643	...	10,665,469	Budgetary—Voted Statutory	10,670,616	34,386	(39,533)	...	10,985,784
3,505	747,821	...	18,881	770,207	...	769,788	...	...	419	815,190
3,505	11,096,647	316,643	18,881	11,435,676	...	11,440,404	34,386	(39,533)	419	11,800,974
75,456	...	...	...	75,456	Non-budgetary—Voted	(7,539)	...	...	82,995	4,255
17 National Revenue										
...	1,937,353	74,358	...	2,011,711	Budgetary—Voted Statutory	1,970,972	40,739	...	...	2,081,802
152	199,645	...	51,324	251,121	...	250,926	43	...	152	243,000
152	2,136,998	74,358	51,324	2,262,832	...	2,221,898	40,782	...	152	2,324,802
18 Natural Resources										
...	999,665	39,030	(27,011)	1,011,684	Budgetary—Voted Statutory	978,029	33,655	...	...	1,885,251
60,061	86,796	4,350	(12,176)	139,031	...	91,120	69	...	47,842	75,073
60,061	1,086,461	43,380	(39,187)	1,150,715	...	1,069,149	33,724	...	47,842	1,960,324
...	66,000	...	45,000	111,000	Non-budgetary—Voted	76,000	...	...	35,000	2,593
19 Parliament										
...	196,507	3,265	797	200,569	Budgetary—Voted Statutory	190,108	10,461	...	...	219,358
...	85,324	...	(2,389)	82,935	...	82,935	...	...	...	85,981
...	281,831	3,265	(1,592)	283,504	...	273,043	10,461	...	...	305,339
20 Privy Council										
...	127,877	10,420	541	138,838	Budgetary—Voted Statutory	134,249	4,589	...	...	171,557
8,630	30,604	4,470	(1,814)	41,890	...	34,296	1	...	7,593	44,047
8,630	158,481	14,890	(1,273)	180,728	...	168,545	4,590	...	7,593	215,604

Source and disposition of authorities by type (voted and statutory)—Concluded
(in thousands of dollars)

Source of authorities				Disposition of authorities								
Available from previous years	As shown in		Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates									Adjustments and transfers ⁽¹⁾	
...	3,780,522	31,550	(11,859)	21	Public Works and Government Services Budgetary—Voted Statutory	3,587,659	212,574	...	...	3,720,693
834,445	458,183	46,081	64,839			496,273	1	...	907,274	502,839		
834,445	4,238,705	77,631	52,980			5,203,761	4,083,912	212,575	...	907,274	4,223,532	
7,197			7,197	(610)	7,807	5,112	
4,036,037	(142,300)	...	130,576			4,024,313	Non-budgetary—Voted Statutory	(5,087)	3,510,269	...	519,131	1,051
4,043,234	(142,300)	...	130,576	4,031,510	...	(5,697)	3,510,269	...	526,938	6,163		
...	2,272,336	124,462	30,321	2,427,119	22	Solicitor General Budgetary—Voted Statutory	2,366,989	60,130	...	2,323,405		
19,791	299,287	...	(6,099)	312,979			...	292,185	19	...	20,775	299,380
19,791	2,571,623	124,462	24,222	2,740,098			...	2,659,174	60,149	...	20,775	2,622,785
26	...	...	...	26	Non-budgetary—Voted	(6)	...	...	32	(5)
...	1,709,703	51,570	(509,764)	1,251,509	23	Transport Budgetary—Voted Statutory	1,068,013	183,496	...	1,376,035		
2,108	813,966	688,808	(23,269)	1,481,613			...	1,479,474	17	...	2,122	887,155
2,108	2,523,669	740,378	(533,033)	2,733,122			...	2,547,487	183,513	...	2,122	2,263,190
20,000	...	900,000	99,785	1,019,785	Non-budgetary—Statutory	999,785	...	...	20,000	...
...	1,264,566	1,000	(128,592)	1,136,974	24	Treasury Board Budgetary—Voted Statutory	721,453	415,521	...	758,540		
5	6,849	400,000	102,515	509,369			...	509,364	5	...	(2,329)	
5	1,271,415	401,000	(26,077)	1,646,343	...	1,230,817	415,526	...	...	756,211
...	1,978,550	...	22,525	2,001,075	25	Veterans Affairs Budgetary—Voted Statutory	1,917,333	83,742	...	1,955,736		
24	19,186	...	711	19,921			...	19,917	4	19,660
24	1,997,736	...	23,236	2,020,996			...	1,937,250	83,742	...	4	1,975,396
588,219	...	...	...	588,219	Non-budgetary—Statutory	(5,241)	...	...	593,460	(7,480)

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
2		Agriculture and Agri-Food			
		Department			
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry, and the grazing and breeding activities of the Community Pastures Program			
	1a	Operating expenditures—To authorize the transfer of \$7,518,501 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of	569,216,000		
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry, and the grazing and breeding activities of the Community Pastures Program—To authorize the transfer of \$5,732,000 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of			47,162,986
	5	Canadian Grain Commission—Operating expenditures and contribution			
	10	Capital expenditures			
	15	The grants listed in the Estimates and contributions	41,694,000		4,272,000
	15a	Contributions—To authorize the transfer of \$5,962,999 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	103,731,000		
	15b	The grants listed in the Estimates and contributions	364,714,000		
		Canadian Dairy Commission			
	20	Program expenditures			1
					85,568,200
		Total Ministry—Budgetary	2,468,000		
		Non-budgetary			
			1,081,823,000	137,003,187	...
3		Atlantic Canada Opportunities Agency			
		Department			
	1	Operating expenditures			
	1a	Operating expenditures—To authorize the transfer of \$2,194,999 from Atlantic Canada Opportunities Agency Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	40,468,000		1
	1b	Operating expenditures—To authorize the transfer of \$1,499,999 from Atlantic Canada Opportunities Agency Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote			1
	5	The grants listed in the Estimates and contributions	313,261,000		1
	5b	The grants listed in the Estimates			1
		Enterprise Cape Breton Corporation			
	10	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	17,538,000		
		Total Ministry—Budgetary	371,267,000		3
		Non-budgetary			...

Department (Communications)		
1	<i>Corporate Management Services Program</i>	
	Program expenditures	72,676,000
	1a Program expenditures—To authorize the transfer of \$187,202 from Canadian Heritage Vote 5, \$3,213,620 from Canadian Heritage Vote 25, and \$2,987,493 from Canadian Heritage Vote 30, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	
	1b	
5	<i>Canadian Identity Program</i>	
	Operating expenditures and authority to spend revenues received during the year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Exhibition Transportation Service	
	Operating expenditures	58,005,000
	10 Contributions	427,247,925
10a	The grants listed in the Estimates and contributions	
	10b The grants listed in the Estimates and contributions—To authorize the transfer of \$1,091,737 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 1995-96</i> , for the purposes of this Vote and to provide a further amount of	
	15 Payments to the Canada Post Corporation for costs associated with cultural publication mailings	3,683,254
	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>	6,430,000
L20	Loans to cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries	19,737,688
	L21a	10,000
		8,480,000
25	<i>Parks Canada Program</i>	
	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance; pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from Parks Canada operations	
	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance; pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from Parks Canada operations	179,630,000
	25a	
26b	To amend Environment Vote 21b, <i>Appropriation Act No. 3, 1993-94</i> by	
	(a) deleting the title "Parks Canada Enterprise Unit (Hot springs) Revolving Fund" and inserting the new title "Parks Canada Enterprise Units Revolving Fund"; and	21,424,915
	(b) increasing from \$6,000,000 to \$8,000,000 the amount by which expenditures may exceed revenues received in respect of the purposes of the fund	
27b	Parks Canada Townships Revolving Fund—Pursuant to paragraph 29.1(2)(b) of the <i>Financial Administration Act</i> , to authorize the Minister, effective April 1, 1996, to make operating and capital expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for the purpose of operating, maintaining and developing such townships as the Treasury Board may approve, that are located within the boundaries of Canada's National Parks, including authority for the Minister to spend for the purposes of the fund any monies received in respect of these purposes and the aggregate of expenditures made for the purposes of the fund shall not at any time exceed by more than \$10,000,000 the monies received in respect of the purposes of the fund	
	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance	
	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance	124,952,000
	30a	
30		
	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance	
		890,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Advisory Council on the Status of Women		
	35	Program expenditures	3,026,000	
		Canada Council		
	40	Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	95,882,000	
	40b	Payments to the Canada Council within the meaning of section 18 of the <i>Canada Council Act</i> , to be used for the general purposes set out in section 8 of the Act		2,064,000
		Canadian Broadcasting Corporation		
	45	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	918,229,000	
	45a	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		56,000,000
	45b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of \$45,000,000 from Canadian Heritage Vote 55, <i>Appropriation Act No. 2</i> , 1995-96 for the purposes of this Vote and to provide a further amount of		50,025,000
	50	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	55	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	142,415,000	
		Canadian Film Development Corporation		
	60	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>	109,784,000	
	60b	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>		550,000
		Canadian Museum of Civilization		
	65	Payments to the Canadian Museum of Civilization for operating and capital expenditures	46,204,000	
		Canadian Museum of Nature		
	70	Payments to the Canadian Museum of Nature for operating and capital expenditures	24,988,000	
	70b	Payments to the Canadian Museum of Nature for operating and capital expenditures		1,489,000
		Canadian Radio-television and Telecommunications Commission		
	75	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulation	18,178,000	
	75b	Program expenditures		500,000
		National Archives of Canada		
	80	Operating expenditures, the grant listed in the Estimates and contributions	45,106,000	
	80a	Operating expenditures		2,148,828
	85	Capital expenditures	9,187,000	
	85b	Capital expenditures—To authorize the transfer of \$209,999 from Canadian Heritage Vote 80, <i>Appropriation Act No. 2</i> , 1995-96 for the purposes of this Vote		
		National Arts Centre Corporation		
	90	Payments to the National Arts Centre Corporation	19,308,000	

Program Expenditures		4,413,000
National Capital Commission		
100	Payment to the National Capital Commission for operating expenditures	52,636,000
100b	Payment to the National Capital Commission for operating expenditures	5,900,000
101b	Payment to the National Capital Commission in respect of expenditures made on behalf of the federal government related to the transfer of certain facilities to the Regional Municipality of Ottawa Carleton	8,020,000
105	Payment to the National Capital Commission for capital expenditures	16,827,000
110	Payment to the National Capital Commission for grants and contributions	13,426,000
110b	Payment to the National Capital Commission for grants and contributions	1,805,000
National Film Board		
115	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	75,489,000
115b	National Film Board Revolving Fund—Operating expenditures	142,671
National Gallery of Canada		
120	Payments to the National Gallery of Canada for operating and capital expenditures	30,411,000
125	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000
National Library		
130	Program expenditures, the grants listed in the Estimates and contributions	31,927,000
130a	Program expenditures	2,144,228
National Museum of Science and Technology		
135	Payments to the National Museum of Science and Technology for operating and capital expenditures	20,559,000
Public Service Commission		
140	Program expenditures	110,961,000
140a	Program expenditures	5,841,050
140b	Program expenditures	344,644
Status of Women—Office of the Co-ordinator		
145	Operating expenditures	6,031,000
145a	Operating expenditures	215,700
145b	Operating expenditures	939,617
150	The grants listed in the Estimates	8,599,000
Total Ministry—Budgetary		2,742,375,925
Non-budgetary		10,000
		193,467,899
		8,480,000
5		
Citizenship and Immigration		
Department		
1	Operating expenditures	286,173,000
1b	Operating expenditures—To authorize the transfer of \$1,764,879 from Citizenship and Immigration Vote 10, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of	23,339,038
5	Capital expenditures	24,834,000
5b	Capital expenditures—To authorize the transfer of \$1,446,499 from Citizenship and Immigration Vote 10, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	256,335,000
10	The grants listed in the Estimates and contributions	69,959,000
Immigration and Refugee Board of Canada		
15	Program expenditures	637,301,000
Total Ministry—Budgetary		23,339,039
Non-budgetary		...
		...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
6		Environment		
		Operating expenditures, and		
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Board;		
		(b) authority for the Minister to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as the Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from the provision of environmental assessment services and training, information and publications by the Canadian Environmental Assessment Agency; and		
		(g) authority to spend revenues received during the year in the course of or arising from the activities of Environmental Conservation, Environmental Protection and Atmospheric Environment	488 833 000	
	1a	Operating expenditures and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from the provision of information products and professional services from the Administration activity, including informatics services—to authorize the transfer of \$3,505,194 from Environment Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of		24 939 963
5		Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property		
	10	The grants listed in the Estimates and contributions	58 615 000	
	10d	The grant listed in the Estimates and contributions	46 508 100	
		Total Ministry—Budgetary	593 956 100	8 889 700
		Non-budgetary	...	33 829 663
7		Finance		...
		Department		
		<i>Financial and Economic Policies Program</i>		
	1	Program expenditures and authority to spend revenues received during the year		
	1a	Program expenditures and authority to spend revenues received during the year	53 983 000	
	5	The grants listed in the Estimates and contributions		5 000 000
	L10	Payments, representing the full amount of Canada's subscription in 1995-96, in an amount not to exceed \$7073,000 US in accordance with the <i>Bretton Woods and Related Agreements Act</i> , for the purpose of capital subscriptions in the International Finance Corporation (IFC), notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$9 850 000 on January 19, 1995, and confirmation that there is no	820 000 000	

The issuance of demand notes in an amount not to exceed \$27,000,000 to the International Development Association for Reconstruction and Development Agreement Act for the purpose of subscriptions to the capital of the EBRD and confirmation that the total amount of Canada's callable capital to the EBRD is \$277,748,380 US as at March 31, 1995

Special Program

25 Payments to the Foreign Claims Fund

31b Pursuant to Section 29 of the *Financial Administration Act*, to authorize the Minister of Finance to guarantee, from time to time, the payment in the currency of the United States of all amounts payable under or pursuant to loans and other financial arrangements, which shall not exceed a maximum principal amount of \$1,500,000,000 Canadian dollars at the time of disbursement and which loans or financial arrangements shall be entered into by the State Development Bank of China for the purpose of financing the purchase of nuclear reactors from Atomic Energy of Canada Limited

L30 Payments in respect of Canada's equity interest in the Hibernia Project

L30a Payments in respect of Canada's equity interest in the Hibernia Project

Auditor General

35 Program expenditures and contributions

Canadian International Trade Tribunal

Program expenditures

Federal Office of Regional Development—Quebec⁽¹⁾

45 Operating expenditures

45a Operating expenditures—To authorize the transfer of \$3,538,275 from Finance Vote 50, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote

50 The grants listed in the Estimates and contributions

50a Contribution

Office of the Superintendent of Financial Institutions

55 Program expenditures

55b Program expenditures

**Total Ministry—Budgetary
Non-budgetary**

8

Fisheries and Oceans

Department

1 Operating expenditures, Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions, authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects

1a Operating expenditures—To authorize the transfer of \$1,658,300 from Fisheries and Oceans Vote 5, and \$21,443,799 from Fisheries and Oceans Vote 10, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote

1b Operating expenditures, and

(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;

(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of, or arising out of, the exercise of jurisdiction in navigation, including navigational aids and shipping; and

(c) authority to spend revenues received during the year in the course of, or arising from the activities of the Canadian coast Guard—To authorize the transfer of \$33,971,436 from Fisheries and Oceans Vote 10, and \$419,202,000 from Transport Vote 1, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote

5 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5b	Capital expenditures and authority to make payments to provinces, municipalities, local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels—To authorize the transfer of \$90,787,999 from Transport Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	266,113,700	
		Total Ministry—Budgetary	859,333,700	3
		Non-budgetary	...	...
9		Foreign Affairs and International Trade Department		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from the provision of services related to Canadian Business Centres located abroad		
	1a	Operating expenditures		
	1b	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of services related to Canadian Business Centres and Canadian Education Centres located abroad	799,047,000	45,497,588
	5	Capital expenditures		
	5a	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian		
	10	Capital expenditures	90,725,000	4,881,000

Canadian International Development Agency

Operating expenditures and authority:

- (a) to engage persons for service in developing countries; and
- (b) to provide education or training for persons from developing countries, in accordance with the Technical Assistance Regulations made by Order in Council PC 1986-993 of April 24, 1986, as may be amended or any other regulations that may be made by the Governor in Council with respect to
 - (i) the remuneration payable to persons for service in developing countries and the payment of their expenses or of allowances with respect thereto,
 - (ii) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and
 - (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries

94,515,000

16a

- Operating expenditures and authority:
 - (a) to engage persons for service in developing countries and in countries in transition; and
 - (b) to provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations made by Order in Council PC 1986-993 of April 24, 1986 as may be amended or any other regulations that may be made by the Governor in Council with respect to:
 - (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances in respect thereto,
 - (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto, and
 - (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition;
 - (c) to authorize the transfer of \$94,515,000 from Foreign Affairs and International Trade Vote 15 *Appropriation Act No. 2, 1995-96* for the purposes of this Vote;
 - (d) to repeal Foreign Affairs and International Trade Vote 15, *Appropriation Act No. 2, 1995-96*; and
 - (e) to provide a further amount of

12,124,610

20

The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services

1,476,872,000

20a

The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services

98,375,000

20b

The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services

1

21b

Pursuant to section 24.1 of the *Financial Administration Act* to forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to \$11,910,000 representing adjustments to the principal balances owed by five debtors: Columbia, \$2,750,000; El Salvador, \$2,690,000; Honduras, \$3,300,000; Nicaragua, \$900,000; Costa Rica, \$2,270,000.—To authorize the transfer of \$11,909,999 from Foreign Affairs and International Trade Vote 20, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote

1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	L25	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$115,700,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> for the purpose of contributions to the International Financial Institution Fund Accounts	1	
	L30	Payment not to exceed \$28,620 US to the Caribbean Development Bank notwithstanding that the payment may exceed the equivalent in nCanadian dollars estimated at \$41,000 on January 19, 1995, and to confirm that Canada's callable capital related to this payment is \$102,105 US and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$11,826,000 US in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is \$631,600,000 US	41,000	
	35	International Development Research Centre Payments to the International Development Research Centre	96,100,000	
	40	International Joint Commission Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	4,160,000	
	40	NAFTA Secretariat, Canadian Section Program expenditures	2,105,000	
		Total Ministry—Budgetary	2,918,118,600	222,326,702
		Non-Budgetary	41,001	...
10		Governor General		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	9,033,000	
		Total Ministry—Budgetary	9,033,000	...
		Non-Budgetary	...	...
11		Health		
		Department (National Health and Welfare)		
		<i>Health Program</i>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from the provision of dosimetry and hospital services	986,179,000	
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from the provision of hospital services, radiation protection services as well as services related to drugs, medical devices, deratting exemption certificate services and pest management regulation		
			59,279,000	37,497,066

The grants listed in the Estimates and contributions—To authorize the transfer of \$28,099,651 from Health Vote 1, and \$9,142,900 from Health Vote 5, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote and to provide a further amount of

10b

Hazardous Materials Information Review Commission

15 Program expenditures 1,240,000 636,949
15b Program expenditures 158,621

Medical Research Council

20 Operating expenditures 7,367,000
20a Operating expenditures 360,250
25 The grants listed in the Estimates 242,182,000
25a The grants listed in the Estimates 1,050,000

Patented Medicine Prices Review Board

30 Program expenditures 2,879,000 189,500
30b Program expenditures

Total Ministry—Budgetary 1,822,453,000
Non-budgetary 46,014,186

12

Human Resources Development Department (Employment and Immigration)

Corporate Services Program
Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance accounts 62,763,000
1a Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance accounts 15,930,013
1b Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance accounts—To authorize the transfer of \$17,850,999 from Human Resources Development Vote 35, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote 1

Employment and Insurance Program

5 Operating expenditures and authority to make recoverable expenditures on behalf of the Unemployment Insurance Account 194,947,000
5a Operating expenditures and authority to make recoverable expenditures on behalf of the Unemployment Insurance Account 17,920,474

10 The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals or other bodies, in accordance with agreements entered into between the Minister and such bodies in respect of (a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; or (b) payments made, or costs incurred, by such bodies, in respect of such works

The grants listed in the Estimates and contributions

10a The grants listed in the Estimates—To authorize the transfer of \$467,363 from Human Resources Development Vote 5 and \$7,326,416 from Human Resources Development Vote 25, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote 31,359,688
10b

1

Labour Program

15 Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs 44,135,000

15a Operating expenditures—To authorize the transfer of \$775,000 from Human Resources Development Vote 20, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote and to provide a further amount of

15b Operating expenditures—To authorize the transfer of \$360,000 from Human Resources Development Vote 20 and \$187,274 from Human Resources Development Vote 25, *Appropriation Act No. 2, 1995-96* for the purposes of this Vote 2,265,224

20 The grants listed in the Estimates and contributions 7,429,000 1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<i>Income Security Program</i>		
	25	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account		
	25a	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account	110,710,000	7,599,708
		<i>Social Development and Education Program</i>		
	30	Operating expenditures	38,976,000	2,563,300
	30a	Operating expenditures		
	30b	Operating expenditures—To authorize the transfer of \$1,788,310 from Human Resources Development Vote 25 and \$2,430,001 from Human Resources Development Vote 35, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		
	35	The grants listed in the Estimates and contributions	375,339,000	1
	35a	Contributions		5,000,000
		<i>Canada Labour Relations Board</i>		
	40	Program expenditures	8,287,000	
		<i>Canadian Artists and Producers Professional Relations Tribunal</i>		
	45	Program expenditures	1,580,000	
		<i>Canadian Centre for Occupational Health and Safety</i>		
	50	Program expenditures	2,026,000	
	50a	Program expenditures		124,921
		Total Ministry—Budgetary	2,175,673,000	82,763,332
		Non-budgetary	...	...
13		Indian Affairs and Northern Development		
		Department		
		<i>Administration Program</i>		
	1	Program expenditures and contributions	39,128,000	2,065,350
	1a	Program expenditures		
	1b	Program expenditures—To authorize the transfer of \$2,846,509 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		
		<i>Indian and Inuit Affairs Program</i>		
	5	Operating expenditures, and		1
		(a) expenditures on works, buildings and equipment on other than federal property;		
		(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;		
		(c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;		
		(d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and		

accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec

5a	Operating expenditures	197,331,000	4,651,940
5b	Operating expenditures—To authorize the transfer of \$7,437,451 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
6b	Pursuant to section 25 of the <i>Financial Administration Act</i> to write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to		
	(a) \$832,571 representing the principal of 51 accounts owed by 42 debtors arising from direct loans made from the Indian Economic Development Account established by Indian Affairs and Northern Development Vote 153b, <i>Appropriation Act No. 1, 1970</i> ;		
	(b) \$56,100 representing the principal of 9 accounts owed by 9 debtors arising from direct loans made from the Indian Housing Assistance Account, established by Northern Affairs and National Resources Vote L51a, <i>Appropriation Act No. 9, 1966</i> ; and		
	(c) \$1,799,701 representing the difference between the gross book value and the fair market value of principal balances of 48 direct loans made from the Indian Economic Development Fund in relation to the sale of the loan portfolio to Unloweg Development Group Inc. (UNLOWEG), NWT Cooperative Business Development Fund (NWTCBDF), Indian Agri-Business Corporation (IABC), All Nations Trust Company (ANTCO), Western Indian Lending Association (WILA)—To authorize the transfer of \$2,688,371 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
7b	To reduce from \$53,442,443 to \$50,598,234 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, <i>Appropriation Act No. 1, 1970</i>		1
10	Capital expenditures, and		
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property;		
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and		
	(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	5,343,000	
10a	Capital expenditures	3,528,728,000	
15	The grants listed in the Estimates and contributions		3,000,000
15a	The grants listed in the Estimates		5,131,095
15b	The grants listed in the Estimates		1
L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	25,226,000	
L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	977,000	
L30	Loans to First nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	19,300,000	
	<i>Northern Affairs Program</i>		
35	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	74,616,000	
35a	Operating expenditures		4,072,410

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
36b		Pursuant to section 25 of the <i>Financial Administration Act</i> to write-off from the Accounts of Canada certain debts due to Her Majesty in right of Canada amounting to (a) \$146,747 representing the principal of 10 accounts owed by 10 debtors arising from direct loans made from the Inuit Loan Fund, established under the authority of Resources and Development Vote 546, <i>Appropriation Act No. 3, 1953</i> ; and (b) \$438,303 representing the difference between the gross book value and the fair market value of principal balances of 6 Inuit loans made from the Inuit Loan Fund in relation to the sale of the loan portfolio to NWT Cooperative Business Development Fund (NWTCBDF)—To authorize the transfer of \$585,049 from Indian Affairs and Northern Development Vote 35, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote			1
37b		To reduce from \$7,072,000 to \$6,633,697 the amount that may be outstanding at any time under the Inuit Loan Fund, established under the authority of Resources and Development Vote 546, <i>Appropriation Act No. 3, 1953</i>			1
40		The grants listed in the Estimates and contributions			
40b		Contributions—To authorize the transfer of \$8,653,860 from Indian Affairs and Northern Development Vote 15, and \$3,695,864 from Indian Affairs and Northern Development Vote 35, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	55,503,150		
45		Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	13,105,000		
45a		Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		4,000,000	
45b		Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of \$399,999 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote			1
46a		To amend Resources and Development Vote 546, <i>Appropriation Act No. 3, 1953</i> to rename the Eskimo Loan Fund as the Inuit Loan Fund			1
50		<i>Transfer Payments to the Territorial Governments Program</i> Payments to the Government of the Northwest Territories and to the Government of the Yukon Territory calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of the Northwest Territories and to the Government of the Yukon Territory prior to the signing of each agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial Government in the current fiscal year	1,216,397,000		
		Canadian Polar Commission			
55		Program expenditures and contributions	1,003,000		50,164
55a		Program expenditures			
		Total Ministry—Budgetary	5,131,154,150		22,970,969
		Non-budgetary	45,503,000		...

Department			
1	<i>Industry and Science Development Program</i>		
	Operating expenditures, and authority to spend revenues received during the year related to Communications Research		293,320,000
1a	Research		
5	Capital expenditures		61,389,000
5b	Capital expenditures—To authorize the transfer of \$1,471,279 from Industry Vote 1 and \$5,529,103 from Industry Vote 25, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of		81,576,331
10	The grants listed in the Estimates and contributions		
10b	Contribution		712,276,000
L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>		300,000
L20	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>		500,000
25	<i>Services to the Marketplace Program</i>		
	Operating expenditures, the grants listed in the Estimates and contributions, and authority to spend revenues received during the year related to Spectrum Management		112,469,000
25a	Operating expenditures and authority to spend revenues received during the year related to Spectrum Management		7,135,750
30	Capital expenditures		16,640,000
30b	Capital expenditures—To authorize the transfer of \$3,395,530 from Industry Vote 25, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		
	Canadian Space Agency		1
35	Operating expenditures		
40	Capital expenditures		53,245,000
45	The grants listed in the Estimates and contributions		207,687,000
	Competition Tribunal		37,952,000
50	Program expenditures		1,204,000
	Copyright Board		
55	Program expenditures		865,000
	Federal Business Development Bank		
60	Payments to the Federal Business Development Bank for the purposes of sections 21, 22 and 23 of the <i>Federal Business Development Bank Act</i>		14,079,000
	National Research Council of Canada		
65	Operating expenditures		231,342,000
65a	Operating expenditures—To authorize the transfer of \$2,518,363 from Industry Vote 70, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of		3,471,353
65b	Operating expenditures—To authorize the transfer of \$1,710,308 from Industry Vote 70, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		
70	Capital expenditures		1
75	The grants listed in the Estimates and contributions		49,049,000
75a	Contribution—To authorize the transfer of \$7,181,636 from Industry Vote 70, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		107,685,000
75b	The grants listed in the Estimates and contributions—To authorize the transfer of \$741,692 from Industry Vote 70, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of		1
	Natural Sciences and Engineering Research Council		12,494,308
80	Operating expenditures		
80a	Operating expenditures		16,052,000
85	The grants listed in the Estimates		790,450
85a	The grants listed in the Estimates		448,364,000
			3,492,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Social Sciences and Humanities Research Council		
	90	Operating expenditures		
	90a	Operating expenditures	7,160,000	383,500
	90b	Operating expenditures		84,000
	95	The grants listed in the Estimates		
	95a	The grants listed in the Estimates	89,188,000	2,295,000
	95b	The grants listed in the Estimates		96,000
		Standards Council of Canada		
	100	Payments to the Standards Council of Canada within the meaning of section 17 of the <i>Standards Council of Canada Act</i> to be used for the general purposes of section 5 of that Act	5,264,000	
		Statistics Canada		
	105	Program expenditures, the grants listed in the Estimates and authority to spend revenues received during the year	258,195,000	
	105b	Program expenditures		
		Total Ministry—Budgetary	2,723,423,000	148,062,606
		Non-budgetary	800,000	...
15		Justice Department		
	1	Operating expenditures	158,611,000	9,300,422
	1a	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$3,300,000 from Justice Vote 10, <i>Appropriation Act No. 2</i> , 1995-96 for the purposes of this Vote and to provide a further amount of		
	5	Capital expenditures		
	5a	Capital expenditures	7,560,000	4,093,717
	5b	Capital expenditures		
	10	The grants listed in the Estimates and contributions	264,922,972	1,173,199
		Canadian Human Rights Commission		
	15	Program expenditures		515,685
	15a	Program expenditures	15,061,000	776,900
		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i>		
	20b	Operating expenditures		
	25	Canadian Judicial Council—Operating expenditures	4,311,000	299,845
	25b	Canadian Judicial Council—Operating expenditures	524,000	75,019
		Federal Court of Canada		
	30	Program expenditures	28,435,000	

35	Program expenditures	5,538,000	330,089
35b	Program expenditures		
	Supreme Court of Canada		
40	Program expenditures	11,567,000	617,950
40a	Program expenditures		
	Tax Court of Canada		
45	Program expenditures	9,556,000	
45a	Program expenditures		1,045,696
45b	Program expenditures		97,800
	Total Ministry—Budgetary	506,105,972	18,326,322
	Non-budgetary	...	...
16	National Defence		
	Department		
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$17,886,735,000 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$7,106,648,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenues, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	7,484,191,000	
1b	Operating expenditures—To authorize the transfer of \$27,186,100 from National Defence Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of	2,673,951,002	239,967,368
5	Capital expenditures		
10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	174,672,998	1
10a	The grant listed in the Estimates		
10b	Contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes		
	Emergency Preparedness Canada		
15	Operating expenditures	10,302,000	25,696,000
15a	Operating expenditures		569,700
20	The grants listed in the Estimates and contributions	5,709,110	
20a	Contributions		50,409,305
	Total Ministry—Budgetary	10,348,826,110	316,642,374
	Non-budgetary	...	...
17	National Revenue		
1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Unemployment Insurance Act</i>	1,779,862,000	
1a	Operating expenditures		41,925,154
1b	Operating expenditures		31,831,374
5	Capital expenditures	63,074,000	
5b	Capital expenditures		601,063

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
	10	Contributions	\$ 94,417,000	\$	
		Total Ministry—Budgetary Non-budgetary	1,937,353,000	74,357,591	...
18		Natural Resources			
		Department			
		<i>Energy, Mines and Resources Program</i>			
	1	Operating expenditures	340,973,000	23,439,459	
	1a	Operating expenditures			
	1b	Operating expenditures—To authorize the transfer of \$791,486 from Natural Resources Vote 5, and \$1,966,000 from Natural Resources Vote 10 <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote			1
	5	Capital expenditures	48,835,000		
	10	The grants listed in the Estimates and contributions	200,332,100		
	L15	Loans to facilitate the implementation of the Hibernia development project pursuant to section 14 of the <i>Department of Industry Act</i>	66,000,000		
		<i>Forest Program</i>			
	20	Operating expenditures and authority to spend revenues received during the year	89,493,000	3,261,065	
	20a	Operating expenditures			
	20b	Operating expenditures—To authorize the transfer of \$1,204,999 from Natural Resources Vote 25, and \$3,368,000 from Natural Resources Vote 30 <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote			1
	25	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	10,591,000		
	30	The grants listed in the Estimates and contributions	70,261,000		
	30a	Contributions—To authorize the transfer of \$60,000 from Natural Resources Vote 25, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of		5,761,000	
		Atomic Energy Control Board			
	35	Program expenditures, the grants listed in the Estimates and contributions	38,726,000	1,868,000	
	35a	Program expenditures		2,600,000	
	35b	Program expenditures			
		Atomic Energy of Canada Limited			
	40	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
	40b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	172,494,000	2,100,000	
		National Energy Board			
	45	Program expenditures	27,725,000		
		Northern Pipeline Agency⁽²⁾			
	50	Program expenditures	235,000		
		Total Ministry—Budgetary Non-budgetary	999,665,100	39,029,526	66,000,000

The Senate		
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices and the grants listed in the Estimates	26,492,000
1b	Program expenditures	3,265,000
House of Commons		
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices and the grants listed in the Estimates, and authority to spend revenues received during the year arising from the activities of the House of Commons	155,817,000
Library of Parliament		
10	Program expenditures	14,198,000
Total Ministry—Budgetary		196,507,000
Non-budgetary		...
<hr/>		
20	Privy Council	
Department		
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	70,748,000
1a	Program expenditures	7,486,100
1b	Program expenditures	1,887,300
Canadian Centre for Management Development		
5	Program expenditures and contributions	9,049,000
5a	Program expenditures	497,046
Canadian Intergovernmental Conference Secretariat		
10	Program expenditures	2,939,000
Canadian Transportation Accident Investigation and Safety Board		
15	Program expenditures	22,367,000
Chief Electoral Officer		
20	Program expenditures	2,702,000
Commissioner of Official Languages		
25	Program expenditures	10,143,000
25a	Program expenditures	386,571
National Round Table on the Environment and the Economy		
30	Program expenditures	3,133,000
30b	Program expenditures	163,178
Public Service Staff Relations Board		
35	Program expenditures	5,473,000
Security Intelligence Review Committee		
40	Program expenditures	1,325,000
Total Ministry—Budgetary		127,877,000
Non-budgetary		...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
21			\$	\$
		Public Works and Government Services Department (Public Works and Supply and Services)		
		<i>Services Program</i>		
	1	Architectural, Engineering and Realty Services Revolving Fund—Operating loss	464,000	
	5	Architectural, Engineering and Realty Services Revolving Fund—Activities in support of broader Government objectives	2,589,000	
	2b	<i>Real Property Program</i> Real Property Disposition Revolving Fund—Pursuant to paragraph 29.1(2)(b) of the <i>Financial Administration Act</i> , to authorize the Minister of Public Works and Government Services, effective April 1, 1995, to make expenditures out of the Consolidated Revenue Fund in accordance with terms and conditions approved by the Treasury Board, for the purpose of disposing of real property, and the authority for the Minister to spend for the purposes of the Fund such revenues received for those purposes as approved by the Treasury Board from time to time; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$5,000,000 the revenues received in respect of the purposes of the Fund		1
	10	Operating expenditures including the provision on a recoverable basis of accommodation for the purposes of the <i>Canada Pension Plan</i> and the <i>Unemployment Insurance Act</i> , assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa, contributions and authority to spend revenues received during the year arising from the provision, operation and maintenance of facilities for purpose of accommodation		
	10b	Operating expenditures—to authorize the transfer of \$9,393,762 from Public Works and Government Services Vote 25, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	966,853,000	
	15	Capital expenditures—to authorize the transfer of \$2,449,499 from Public Works and Government Services Vote 25, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	273,068,000	10,500,642
	15b	<i>Supply and Services Program</i> Operating expenditures including:		1
	20	(a) recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Unemployment Insurance Act</i> , the <i>Seized Property Management Act</i> , and the Optional Services Revolving Fund; and		
	20a	(b) authority to spend revenues received during the year	458,681,000	
		Operating expenditures including:		
		(a) recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Unemployment Insurance Act</i> , the <i>Seized Property Management Act</i> , and the Optional Services Revolving Fund; and		
		(b) authority to spend revenues received during the year—to authorize the transfer of \$125,000 from Public Works and Government Services Vote 10, and \$26,894,000 from Public Works and Government Services Vote 15, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of		197,742
	20b	Operating expenditures—to authorize the transfer of \$14,612,139 from Public Works and Government Services Vote 25, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
	21a	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to \$1,724,007.46 representing adjustments to the principal balance owed by CAE INC. (formerly CAE Industries Ltd.)		
	22b	Translation Bureau—to authorize the Minister to delete from the accounts of the Translation Bureau Revolving Fund		1,724,008

23b	Canada Communication Group—To authorize the Minister to delete from the accounts of Canada Communication Group Revolving Fund an amount of \$37,045,443 representing extraordinary items due to restructuring			1
25	Capital expenditures	24,359,000		16,628,000
25a	Capital expenditures			
	<i>Crown Corporations Program</i>			
30	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures			
30b	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	3,000,000		500,000
31a	Payments to Queens Quay West Land Corporation for operating and capital expenditures—To authorize the transfer of \$5,500,000 from Public Works and Government Services Vote 10, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of			2,000,000
	Canada Mortgage and Housing Corporation			
35	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	2,025,649,000		
	Canada Post Corporation			
40	Payments to the Canada Post Corporation for special purposes			
41a	In accordance with section 28 of the <i>Canada Post Corporation Act</i> and section 101 and subsection 127(3) of the <i>Financial Administration Act</i> , to authorize the Canada Post Corporation to borrow otherwise than from the Crown, during the Corporation's fiscal year 1996-97, not exceeding from time to time an aggregate outstanding amount of \$300 million in accordance with terms and conditions approved by the Minister of Finance	14,000,000		
	Canadian Commercial Corporation⁽³⁾			
45	Program expenditures	11,859,000		
	Total Ministry—Budgetary	3,780,522,000	31,550,398	...
	Non-budgetary	...		...
22	Solicitor General			
	Department			
1	Operating expenditures			
1a	Operating expenditures	21,426,000		1,268,910
1b	Operating expenditures—To authorize the transfer of \$9,999,999 from Solicitor General Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote			1
5	The grants listed in the Estimates and contributions	51,068,700		
	Canadian Security Intelligence Service			
10	Program expenditures			
10a	Program expenditures	182,753,000		4,216,456
	Correctional Service			
15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and			
	(a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by the said Fund,			
	(b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;			
	(c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and			

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		
	13a	Penitentiary Service and National Parole Service—Operating expenditures	831,819,000	22,815,000
	13b	Penitentiary Service and National Parole Service—The grants listed in the Estimates		1
	20	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	177,158,000	
	20b	Penitentiary Service and National Parole Service—Capital expenditures—To authorize the transfer of \$1,924,645 from Solicitor General Vote 15, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
		National Parole Board		
	25	Program expenditures		
	23a	Program expenditures	22,772,000	941,398
	23b	Program expenditures		41,352
		Office of the Correctional Investigator		
	30	Program expenditures		
	30a	Program expenditures	1,137,000	57,400
		Royal Canadian Mounted Police		
	35	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenues received during the year		
	35b	Law enforcement—Operating expenditures	839,647,000	52,589,000
	40	Law enforcement—Capital expenditures		
	40b	Law enforcement—Capital expenditures	140,504,000	42,440,000
		Royal Canadian Mounted Police External Review Committee		
	45	Program expenditures		
	45a	Program expenditures	753,000	33,100
		Royal Canadian Mounted Police Public Complaints Commission		
	50	Program expenditures		
	50b	Program expenditures	3,298,000	60,000
		Total Ministry—Budgetary	2,272,335,700	124,462,619
		Non-budgetary	...	...

23

Transport

Department

Operating expenditures, and

1 (a) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of or arising out of the exercise of jurisdiction in navigation, including navigational aids, and shipping;

(b) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics.

1a	Operating expenditures—To authorize the transfer of \$2,555,001 from Transport Vote 45, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of	397,741,000	
5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies		27,266,269
5a	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies—To authorize the transfer of \$2,040,999 from Transport Vote 45, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	506,785,000	
10	The grants listed in the Estimates and contributions		1
10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$5,400,000 from Transport Vote 20, and \$3,143,000 from Transport Vote 45, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote and to provide a further amount of	329,139,000	
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$8,360,269 from Transport Vote 1, and \$28,555,730 from Transport Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		24,304,000
15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal		1
20	Payments to Marine Atlantic Inc. in respect of <ul style="list-style-type: none"> (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; Yarmouth, NS to the New England States, USA ferries and terminals; and Digby, NS to Saint John, NB ferries and terminals (b) payments made by the company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cut backs or the discontinuance or reduction of a service; and (c) financial assistance to a subsidiary company involved in ship repair or ship maintenance 	33,822,000	
25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i> , and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	111,910,000	
25b	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i> , and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i> —To authorize the transfer of \$3,489,999 from Transport Vote 3 and \$4,000,000 from Transport Vote 15 and \$5,510,000 from Transport Vote 20, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	287,977,000	
30	Payments to the St. Lawrence Seaway Authority in respect of the Valleyfield Bridge rehabilitation project including necessary capital expenditures		1
35	Payments to the Laurentian Pilgrage Authority to be applied in payment of the expenditures over the revenues of the Authority during the calendar year 1995	2,000,000	
		4,340,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	35b	Payments to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1995—To authorize the transfer of \$993,999 from Transport Vote 20, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
	36b	Payments to the Canada Ports Corporation for hydro grid costs at the port of Churchill, Manitoba—To authorize the transfer of \$1,921,410 from Transport Vote 30, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
		Civil Aviation Tribunal		
	40	Program expenditures	843,000	
		Grain Transportation Agency Administrator ⁽⁴⁾		
	45	Program expenditures and contributions	7,739,000	
		National Transportation Agency		
	50	Program expenditures and contributions	27,407,000	
		Total Ministry—Budgetary	1,709,703,000	51,570,274
		Non-budgetary	...	...
24		Treasury Board		
		Secretariat		
	1	<i>Central Administration of the Public Service Program</i>		
		Program expenditures, the grant listed in the Estimates and contribution	75,190,000	
	5	<i>Government Contingencies and Centrally Financed Programs</i>		
		Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the <i>Public Servants Inventions Act</i> and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations		
	10	Reprography—Subject to the approval of the Treasury Board, to supplement other appropriations for payments in accordance with the licence agreement for the reprographic reproduction of published works subject to copyright	450,000,000	
	10b	Reprography—Subject to the approval of the Treasury Board, to supplement other appropriations for payments in accordance with the licence agreement for the reprographic reproduction of published works subject to copyright	1,369,000	
		<i>Employer Contributions to Insurance Plans Program</i>		1,000,000
	15	The grants listed in the Estimates and Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependants as Treasury Board prescribes who are described in Finance Vote 124, <i>Appropriation Act No. 6, 1960</i> , Finance Vote 85a, <i>Appropriation Act No. 5, 1963</i> and Finance Vote 20b, <i>Appropriation Act No. 10, 1964</i> and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 65(3) of the <i>Unemployment Insurance Act</i>		
		Total Ministry—Budgetary	738,007,000	
		Non-budgetary	...	...
			1,264,566,000	1,000,000
		

Department			
	<i>Veterans Affairs Program</i>		
1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> , to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein		
1a	Operating expenditures—To authorize the transfer of \$2,808,965 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote	494,832,000	1
1b	Operating expenditures—To authorize the transfer of \$4,822,999 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	1,470,369,000	1
5a	The grants listed in the Estimates		
10	<i>Canadian Pension Commission Program</i>	4,135,000	
10a	Program expenditures		
	Program expenditures—To authorize the transfer of \$211,124 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
15	<i>Bureau of Pensions Advocates Program</i>		
	Program expenditures	6,447,000	
20	<i>Veterans Appeal Board Program</i>	2,767,000	
	Program expenditures		
21b	<i>Veterans Review and Appeal Board Program</i>		
	Program expenditures—To authorize the transfer of \$4,032,999 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
	Total Ministry—Budgetary	1,978,550,000	5
	Non-budgetary	...	...
26	Western Economic Diversification		
	Operating expenditures	30,058,000	
1a	Operating expenditures—To authorize the transfer of \$3,143,528 from Western Economic Diversification Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
1b	Operating expenditures—To authorize the transfer of \$2,527,104 from Western Economic Diversification Vote 5, <i>Appropriation Act No. 2, 1995-96</i> for the purposes of this Vote		1
5	The grants listed in the Estimates and contributions	435,876,000	1
5a	Contributions		1
	Total Ministry—Budgetary	465,934,000	3
	Non-budgetary	...	...
	Total Government—Budgetary	48,005,906,792	1,585,527,149
	Non-budgetary	214,204,003	26,480,000

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Federal Office of Regional Development—Quebec was transferred to the Ministry of Industry.

(2) In 1994-95, Northern Pipeline Agency was transferred to the Ministry of Foreign Affairs and International Trade.

(3) During the year, Canadian Commercial Corporation was transferred to the Ministry of Foreign Affairs and International Trade.

(4) During the year, Grain Transportation Agency Administrator was transferred to the Department of Transport.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	48,645	
	Payments in connection with the <i>Farm Income Protection Act</i> —Revenue insurance program	4,000,000	(1,000,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	180,000,000	(20,000,000)
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Loan guarantees under the <i>Advance Payments for Crops Act</i>	1,500,000	
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Gross revenue insurance program	200,000,000	(98,000,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	6,000,000	(3,800,000)
	Payments in connection with the <i>Prairie Grain Advance Payments Act</i>	35,000,000	
	Payment in connection with the <i>Western Grain Transition Payments Act</i>	188,000,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —1994 New Brunswick debt refinancing program		88,750,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Crops sector companion program		1,200,000,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program		450,000
	Contributions to employee benefit plans	64,829,000	150,000
	Total Ministry—Budgetary	683,577,645	1,221,050,000
	Non-budgetary	...	...
3	Atlantic Canada Opportunities Agency		
	Department		
	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	5,000,000	
	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	10,000,000	
	Contributions to employee benefit plans	2,494,000	
	Total Ministry—Budgetary	17,494,000	...
	Non-budgetary	...	...
4	Canadian Heritage		
	Department (Communications)		
	<i>Corporate Management Services Program</i>	48,645	
	Minister of Canadian Heritage—Salary and motor car allowance	6,863,000	
	Contributions to employee benefit plans		

<i>Canadian Identity Program</i>		
Salaries of the Lieutenant Governors (<i>Salaries Act</i>)	930,000	
Payments under <i>Lieutenant Governors Superannuation Act</i>	315,000	
Supplementary retirement benefits—Former Lieutenant Governors	121,000	
Contributions to employee benefit plans	4,698,000	
<i>Parks Canada Program</i>		
Parks Canada Enterprise Units Revolving Fund (<i>Revolving Funds Act</i>)	2,861,000	
Contributions to employee benefit plans	19,237,000	
Canadian Radio-television and Telecommunications Commission		
Contributions to employee benefit plans	3,068,000	
National Archives of Canada		
Contributions to employee benefit plans	4,026,000	
National Battlefields Commission		
Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	250,000	
Contributions to employee benefit plans	139,000	
National Film Board		
National Film Board Revolving Fund (<i>Revolving Funds Act</i>)	375,000	
National Library		
Contributions to employee benefit plans	2,464,000	
Public Service Commission		
Contributions to employee benefit plans	10,841,000	
Staff Development and Training Revolving Fund (<i>Revolving Funds Act</i>)	771,000	
Status of Women—Office of the Co-ordinator		
Contributions to employee benefit plans	586,000	
Total Ministry—Budgetary	57,593,645	...
Non-budgetary	...	...
5		
Citizenship and Immigration		
Department		
Minister of Citizenship and Immigration—Salary and motor car allowance	48,645	
Contributions to employee benefit plans	25,266,000	(1,833,275)
(L) Loans pursuant to section 119 of the <i>Immigration Act</i>		
Immigration and Refugee Board of Canada		
Contributions to employee benefit plans	7,385,000	...
Total Ministry—Budgetary	32,699,645	(1,833,275)
Non-budgetary	...	...
6		
Environment		
Minister of the Environment—Salary and motor car allowance	48,645	
Contributions to employee benefit plans	35,877,000	...
Total Ministry—Budgetary	35,925,645	...
Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
7	Finance		
	Department		
	<i>Financial and Economic Policies Program</i>		
	Minister of Finance—Salary and motor car allowance	48,645	
	Payments to International Development Association (<i>Bretton Woods and Related Agreements Act</i>)	219,500,000	
	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility (<i>Bretton Woods and Related Agreements Act</i>)	30,000,000	
	Contributions to employee benefit plans	4,906,000	
	Payments to the Global Environment Facility of the International Bank for Reconstruction and Development (<i>Bretton Woods and Related Agreements Act</i>)	2,100,000	
	Purchase of domestic coinage (<i>Royal Canadian Mint Act</i>)	34,000,000	22,000,000
	(L) Payments to European Bank for Reconstruction and Development pursuant to the <i>European Bank for Reconstruction and Development Agreement Act</i>	33,000,000	
	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility (<i>Bretton Woods and Related Agreements Act</i>)	200,000,000	
	<i>Public Debt Program</i>		
	Interest and other costs (<i>Financial Administration Act</i>)	49,500,000,000	(2,500,000,000)
	<i>Fiscal Transfer Payments Program</i>		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authority)	38,000,000	
	Fiscal equalization (<i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act—Part I</i>)	8,870,000,000	(347,000,000)
	Fiscal stabilization (<i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act—Part II</i>)		
	Public utilities income tax transfer (<i>Public Utilities Income Tax Transfer Act</i>)	263,000,000	312,000,000
	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(435,000,000)	(166,000,000)
	<i>Special Program</i>		
	Payments to meet commitments by Canada under the <i>Eldorado Nuclear Limited Reorganization and Divestiture Act</i>		13,000,000
	Adjustment of the Accounts of Canada to reflect the sale of Petro-Canada Shares pursuant to the <i>Petro-Canada Public Participation Act</i>		154,687,500
	Auditor General		1,327,593,352
	Salary of the Auditor General (<i>Auditor General's Act</i>)	175,000	
	Contributions to employee benefit plans	4,364,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	788,000	
	Federal Office of Regional Development—Quebec⁽²⁾		
	Liabilities under the <i>Small Business Loans Act</i>	48,000,000	
	Contributions to employee benefit plans	1,969,000	
	Total Ministry—Budgetary	58,581,850,645	(1,183,719,148)
	Non-budgetary	233,000,000	...

8	Fisheries and Oceans		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	48,645	...
	Liabilities under the <i>Fisheries Improvement Loans Act</i>	200,000	...
	Contributions to employee benefit plans	36,922,000	...
	Total Ministry—Budgetary	37,170,645	...
	Non-budgetary		
9	Foreign Affairs and International Trade		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	48,645	...
	Minister for International Trade—Salary and motor car allowance	48,645	...
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	...
	Contributions to employee benefit plans	50,657,000	...
	Passport Revolving Fund (<i>Revolving Funds Act</i>)	8,204,000	...
	Canadian International Development Agency		
	Payments to the International Financial Institution Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i>)	135,000,000	10,000,000
	Contributions to employee benefit plans	8,667,000	...
	(L) Payments to International Financial Institutions—Capital subscriptions	14,650,000	...
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	148,000,000	...
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	280,800,000	...
	International Joint Commission		
	Contributions to employee benefit plans	298,000	...
	NAFTA Secretariat, Canadian Section		
	Contributions to employee benefit plans	89,000	...
	Total Ministry—Budgetary	351,262,290	10,000,000
	Non-budgetary	295,450,000	...
10	Governor General		
	Salary of the Governor General (<i>Governor General's Act</i>)	92,000	...
	Annuities payable under the <i>Governor General's Act</i>	254,000	...
	Contributions to employee benefit plans	682,000	...
	Total Ministry—Budgetary	1,028,000	...
	Non-budgetary		
11	Health		
	Department (National Health and Welfare)		
	<i>Health Program</i>		
	Minister of Health—Salary and motor car allowance	48,645	...
	Payments to provinces and territories for insured health services and extended health care services under the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>	6,891,000,000	313,000,000
	Contributions to employee benefit plans	39,943,000	...
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	113,000	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Medical Research Council		
	Contributions to employee benefit plans	485,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	259,000	
	Total Ministry—Budgetary	6,931,848,645	313,000,000
	Non-budgetary	...	...
12	Human Resources Development		
	Department (Employment and Immigration)		
	<i>Corporate Services Program</i>		
	Minister of Human Resources Development—Salary and motor car allowance	48,645	
	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	1,000,000	
	Contributions to employee benefit plans	17,027,000	
	<i>Employment and Insurance Program</i>		
	Supplementary retirement benefits—Annuities agents' pensions (<i>Supplementary Retirement Benefits Act</i>)	35,000	
	Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	24,900,000	(900,000)
	Contributions to employee benefit plans	93,215,000	
	<i>Labour Program</i>		
	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	47,560,000	11,684,000
	Contributions to employee benefit plans	4,564,000	
	<i>Income Security Program</i>		
	Old age security payments (<i>Old Age Security Act</i>)	16,024,000,000	53,000,000
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	4,694,000,000	(48,000,000)
	Spouse's allowance payments (<i>Old Age Security Act</i>)	436,000,000	(22,000,000)
	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	43,000,000	
	Contributions to employee benefit plans	15,768,000	
	<i>Social Development and Education Program</i>		
	Payments to provinces and territories under the <i>Canada Assistance Plan</i> and the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>	7,275,000,000	
	Transfer payments to the provinces and territories in respect of post-secondary education made pursuant to the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>	2,185,000,000	139,800,000
	The provision of funds for interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the <i>Canada Student Loans Act</i>	521,200,000	315,627,000
	Grants pursuant to the <i>Canada Student Financial Assistance Act</i>		9,800,000
	Contributions to employee benefit plans	2,229,000	
	Canada Labour Relations Board		
	Contributions to employee benefit plans	764,000	

13	Contributions to employee benefit plans	112,000	
	Total Ministry—Budgetary	31,385,422,645	459,011,000
	Non-budgetary	...	...
13	Indian Affairs and Northern Development		
	Department		
	<i>Administration Program</i>		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	3,461,000	
	<i>Indian and Inuit Affairs Program</i>		
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	2,000,000	
	Indian annuities treaty payments (<i>Indian Act</i>)	1,400,000	
	Grant to Inuvialuit Regional Corporation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	20,000,000	
	Grants to Aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts		
	Contributions to employee benefit plans	85,887,000	10,100,000
	(L) Loans to the Inuvialuit Regional Corporation in respect of the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	13,045,000	
	<i>Northern Affairs Program</i>	30,000,000	
	Payments to comprehensive claim beneficiaries in compensation for resource royalties	1,395,000	40,800
	Contributions to employee benefit plans	4,281,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	48,000	
	Total Ministry—Budgetary	131,580,645	10,140,800
	Non-budgetary	50,000,000	...
14	Industry		
	Department		
	<i>Industry and Science Development Program</i>		
	Minister of Industry—Salary and motor car allowance	48,645	
	Liabilities under the <i>Small Business Loans Act</i>	26,700,000	
	Insurance payments under the enterprise development program and guarantees under the industrial and regional development program (<i>Industrial and Regional Development Act</i>)	10,000,000	
	Contributions to employee benefit plans	15,857,000	
	<i>Services to the Marketplace Program</i>		
	Canadian Intellectual Property Office Revolving Fund (<i>Revolving Funds Act</i>)	11,491,000	
	Contributions to employee benefit plans	9,207,000	
	Canadian Space Agency		
	Contributions to employee benefit plans	2,974,000	
	Competition Tribunal		
	Contributions to employee benefit plans	75,000	
	Copyright Board		
	Contributions to employee benefit plans	78,000	
	National Research Council of Canada		
	Contributions to employee benefit plans	21,094,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	1,158,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	612,000	
	Statistisches Canada		
	Contributions to employee benefit plans	29,922,000	
	Total Ministry—Budgetary	129,196,645	...
	Non-budgetary	...	...
15	Justice		
	Department		
	Minister of Justice—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	16,789,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,354,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of such judges who die while in office (<i>Judges Act</i>)	204,427,000	
	Contributions to employee benefit plans	279,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	2,534,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	628,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of judges who die while in office (<i>Judges Act</i>)	3,397,000	
	Contributions to employee benefit plans	814,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	720,000	
	Total Ministry—Budgetary	230,990,645	...
	Non-budgetary	...	...

16	Department		48,685	
	Minister of National Defence—Salary and motor car allowance		73,834	
	Pensions and annuities paid to civilians (<i>Appropriation Act No. 4, 1968</i>)		602,815,481	
	Military pensions		144,247,000	
17	Emergency Preparedness Canada			
	Contributions to employee benefit plans			
	Contributions to employee benefit plans			
	Total Ministry—Budgetary		636,000	
18	Non-budgetary			
	Total Ministry—Budgetary		747,821,000	
	Non-budgetary			
	Total Ministry—Budgetary		747,821,000	
17	National Revenue			
	Minister of National Revenue—Salary and motor car allowance		48,645	
	Contributions to employee benefit plans		199,596,000	
	Total Ministry—Budgetary		199,644,645	
18	Non-budgetary			
	Total Ministry—Budgetary		199,644,645	
	Non-budgetary			
	Total Ministry—Budgetary		199,644,645	
18	Natural Resources			
	Department			
	<i>Energy, Mines and Resources Program</i>		48,645	
	Minister of Natural Resources—Salary and motor car allowance		25,255,000	
17	Contributions to employee benefit plans			
	Payments to Interprovincial Pipe Line incorporated in respect of deficiencies related to the Montreal extension (Note 5d, <i>Appropriation Act No. 1, 1975</i>)			
	Canada/Nova Scotia Development Fund (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)		26,000,000	(20,000,000)
	Canada/Newfoundland Development Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)		5,400,000	2,100,000
18	Canada/Newfoundland Offshore Petroleum Board (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)		8,250,000	(1,750,000)
	Canada/Nova Scotia Offshore Petroleum Board (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)		1,950,000	
	Payments to the Nova Scotia Offshore Revenue Account		722,000	
	Geomatics Canada Revolving Fund (<i>Revolving Funds Act</i>)		4,950,000	
17	Payment to the Newfoundland Offshore Petroleum Resource Revenue Fund		402,000	
	<i>Forest Program</i>			
	Contributions to employee benefit plans			
	Atomic Energy Control Board		8,010,000	
18	Contributions to employee benefit plans			
	National Energy Board		3,248,000	
	Contributions to employee benefit plans			
	Northern Pipeline Agency ⁽³⁾		2,546,000	
17	Contributions to employee benefit plans			
	Total Ministry—Budgetary		15,000	
	Non-budgetary			
	Total Ministry—Budgetary		86,796,645	4,350,000
18	Non-budgetary			
	Total Ministry—Budgetary		86,796,645	4,350,000
	Non-budgetary			
	Total Ministry—Budgetary		86,796,645	4,350,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
19	Parliament		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the <i>Parliament of Canada Act</i> ; the Government's contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>	13,223,000	
	Contributions to employee benefit plans	2,300,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	54,466,000	
	Contributions to employee benefit plans	13,817,000	
	Library of Parliament		
	Contributions to employee benefit plans	1,518,000	
	Total Ministry—Budgetary	85,324,000	...
	Non-budgetary	...	...
20	Privy Council		
	Department		
	The Prime Minister's salary and motor car allowance	71,920	
	President of the Privy Council—Salary and motor car allowance	48,645	
	Leader of the Government in the Senate—Salary and motor car allowance	48,645	
	Ministers without portfolio or Ministers of State—Motor car allowance	16,000	
	Contributions to employee benefit plans	4,497,000	
	Canadian Centre for Management Development		
	Contributions to employee benefit plans	759,000	
	RADIAN Revolving Fund (<i>Revolving Funds Act</i>)	1,040,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	194,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,242,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	155,000	
	Expenses of elections (<i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , <i>Constitution Act</i> , 1982 and the <i>Electoral Boundaries Readjustment Act</i>)	19,500,000	4,470,069
	Contributions to employee benefit plans	327,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	987,000	

National Round Table on the Environment and the Economy

Contributions to employee benefit plans	146,000
Public Service Staff Relations Board	
Contributions to employee benefit plans	480,000
Security Intelligence Review Committee	
Contributions to employee benefit plans	92,000

Total Ministry—Budgetary	30,604,210	4,470,069
Non-budgetary	...	...

21

Public Works and Government Services

Department (Public Works and Supply and Services)

Services Program

Architectural, Engineering and Realty Services Revolving Fund (Revolving Funds Act)

Real Property Program

Grants to municipalities and other taxing authorities (*Municipal Grants Act*)

Contributions to employee benefit plans

Supply and Services Program

Minister of Public Works and Government Services—Salary and motor car allowance

Contributions to employee benefit plans

Optional Services Revolving Fund (*Revolving Funds Act*)

Canada Communication Group Revolving Fund (*Revolving Funds Act*)

Consulting and Audit Canada Revolving Fund (*Revolving Funds Act*)

Government Telecommunications and Informatics Services Revolving Fund (*Revolving Funds Act*)

Canada Mortgage and Housing Corporation

(L) Advances under the *National Housing Act*

Total Ministry—Budgetary	458,182,645	46,081,000
Non-budgetary	(142,300,000)	...

22

Solicitor General

Department

Solicitor General—Salary and motor car allowance

Contributions to employee benefit plans

Correctional Service

Pensions and other employee benefits (*Royal Canadian Mounted Police Superannuation Act*, subsection 27(1))

Contributions to employee benefit plans

CORCAN Revolving Fund (*Revolving Funds Act*)

National Parole Board

Contributions to employee benefit plans

Office of the Correctional Investigator

Contributions to employee benefit plans

Royal Canadian Mounted Police

Pensions and other employee benefits—Members of the Force

Contributions to employee benefit plans

Royal Canadian Mounted Police External Review Committee

Contributions to employee benefit plans

	48,645	
	1,757,000	
	201,000	
	63,392,000	
	3,900,000	
	2,391,000	
	125,000	
	213,234,000	
	13,971,000	
	39,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
Royal Canadian Mounted Police Public Complaints Commission			
	Contributions to employee benefit plans	229,000	
	Total Ministry—Budgetary	299,287,645	...
	Non-budgetary	...	...
23 Transport			
	Department		
	Minister of Transport—Salary and motor car allowance	48,645	
	Termination of tolls—Victoria Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)	6,664,000	
	Adjustment to the Accounts of Canada pursuant to the <i>CN Commercialization Act</i>		1,100,927,774
	Contributions to employee benefit plans	124,765,000	
	(L) Payment in accordance with an agreement made pursuant to section 12 of the <i>CN Commercialization Act</i>		900,000,000
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	62,000	
	Grain Transportation Agency Administrator⁽⁴⁾		
	Contributions to employee benefit plans	193,000	
	National Transportation Agency		
	Payments to railway companies under the <i>Western Grain Transportation Act</i>	559,300,000	(349,300,000)
	Payments to railway and transportation companies under the <i>Railway Act</i>	7,472,000	
	Payments to railway companies under the <i>National Transportation Act, 1987</i>	13,035,000	
	Payments to railway, marine and trucking companies under the <i>Atlantic Region Freight Assistance Act</i>	90,433,000	(55,950,000)
	Payments to railway companies under the <i>Maritime Freight Rates Act</i>	9,100,000	(6,870,000)
	Contributions to employee benefit plans	2,873,000	
	Total Ministry—Budgetary	813,965,645	688,807,774
	Non-budgetary	...	900,000,000
24 Treasury Board			
	Secretariat		
	<i>Central Administration of the Public Service Program</i>		
	President of the Treasury Board—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	6,679,000	
	<i>Employer Contributions to Insurance Plans Program</i>		
	Payments to the Retirement Compensation Arrangements Account to reflect the actuarial adjustment related to the early retirement incentive program of the Federal government		400,000,000
	Payments under the <i>Public Service Pension Adjustment Act</i>	122,000	
	Total Ministry—Budgetary	6,849,645	400,000,000
	Non-budgetary	...	...

Department

Veterans Affairs Program

Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating

adjustments made in accordance with the terms of the *Veterans' Land Act*

Returned soldiers insurance actuarial liability adjustment (*Returned Soldiers' Insurance Act*)

Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)

Contributions to employee benefit plans

Canadian Pension Commission Program

Contributions to employee benefit plans

Bureau of Pensions Advocates Program

Contributions to employee benefit plans

Veterans Appeal Board Program

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

19,186,000 ...

...

26

Western Economic Diversification

Liabilities under the *Small Business Loans Act*

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

12,199,000 ...

...

101,367,502.465 1,973,191,495

416,150,000 898,166,725

(L) Non-budgetary authority (loan, investment or advance)

(1) Details of statutory authority are not shown in this appendix

(2) During the year, the Federal Office of Regional Development—Quebec was transferred from the Ministry of Finance to the Ministry of Industry.

(3) During the year, the Northern Pipeline Agency was transferred from the Ministry of Natural Resources to the Ministry of Foreign Affairs and International Trade.

(4) During the year, the Grain Transportation Agency Administrator was transferred to the Department of Transport.

APPENDIX 3

Authorities Available from Previous Years (1)

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote number	Department or agency	Amount
2			\$
		Agriculture and Agri-Food Department	
	15	<i>Appropriation Act No. 1, 1970 (Vote 17b)</i> To extend the purposes of Agriculture Vote 15, <i>Appropriation Act No. 3, 1970</i> to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the <i>Canadian Wheat Board Act</i> , in 1971-72 and subsequent years out of the reserve established	20,893,095
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	3,873,207
	(S)	Canadian Dairy Commission (L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	268,260,000
	(S)	Farm Credit Corporation (L) <i>Farm Credit Corporation Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,125,000,000 and the money paid constitutes part of the capital of the Corporation (Gross) Section 12. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		Total Ministry—Budgetary	9,911,975,514
		Non-budgetary	25,366,302
			10,186,900,514

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Continued

Section	Note number	Department or agency	Amount
			\$
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscriptions shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000 (Gross)	3,830,500,000
		<i>Special Program</i>	
	(S)	<i>Financial Institutions Depositors Compensation Act</i> , section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	71,151,936
	(S)	(L) <i>Canadian Commercial Bank Financial Assistance Act</i> , section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000
		Canada Deposit Insurance Corporation	
	(S)	(L) <i>Canada Deposit Insurance Corporation Act</i> , section 42 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	3,840,000,001
		Office of the Superintendent of Financial Institutions	
	(S)	<i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	75,548,947
		Total Ministry—Budgetary	566,801,934
		Non-budgetary	8,496,520,249
8		Fisheries and Oceans	
		Department	
	L38b	<i>Appropriation Act No. 5, 1955</i> <i>Appropriation Act No. 5, 1955</i> Vote 540, as amended by Vote 527, <i>Appropriation Act No. 6, 1956</i> and Vote L38b, <i>Appropriation Act No. 1, 1970</i> , provided for the establishment of one or more special accounts replacing those established by Vote 536, <i>Appropriation Act No. 4, 1954</i> , for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessels collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year (Net)	150,000

This Corporation was incorporated under the *Freshwater Fish Marketing Act, 1968-69*, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:

- (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and
- (b) to make loans to the Corporation.

Vote L30b, *Appropriation Act No. 1, 1974*. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed \$30,000,000 (Net)

Total Ministry—Budgetary		27,200,000
Non-budgetary		...
27,350,000		
9	Foreign Affairs and International Trade	
	Department	
(S)	Passport Office Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	26,500,389
L11	<i>Appropriation Act No. 1, 1971</i> To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)	10,058,512
L12	<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)	38,059,673
	Canadian International Development Agency	
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	68,563,397
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	707,347,658
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 81,433 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,211,431,528
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank. Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,409,599,186
	Export Development Corporation	
(S)	(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	648,800,000
		9,665,985,086

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Continued

Section	Vote number	Department or agency	Amount
			\$
		Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net) (In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes).	9,953,535,014
		Total Ministry—Budgetary	26,500,389
		Non-budgetary	27,713,380,054
13		Indian Affairs and Northern Development	
		Department	
		<i>Indian and Inuit Affairs Program</i>	
	(S)	<i>Appropriation Act No. 4, 1987-88 (Vote 5c)</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 1994-95 fiscal year of \$26,948,960	33,051,040
	L15	<i>Appropriation Act No. 9, 1966</i> To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, <i>Appropriation Act No. 9, 1966</i> . The amount that may be outstanding at any time as last amended by Vote L15, <i>Appropriation Act No. 2, 1978</i> , shall not exceed \$20,000,000 (Net)	19,683,864
	L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian Economic Development Account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7d, <i>Appropriation Act No. 4, 1994-95</i> , shall not exceed \$53,442,443 (Net)	46,560,368
		<i>Northern Affairs Program</i>	
	35	<i>Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a)</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding \$9,000,000. Indian Affairs and Northern Development Vote 30b, <i>Appropriation Act No. 7, 1967</i> increase to \$18,000,000 the authority to make commitments in respect of northern mineral development assistance grants. Vote 30c, <i>Appropriation Act No. 1, 1968</i> reduce the total commitment authorization granted to an amount not exceeding in the aggregate the sum of \$18,000,000	336,764
	L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)	320,000

To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, *Appropriation Act No. 3, 1953*. The amount that may be outstanding at any time as last amended by Vote L55, *Appropriation Act No. 2, 1978-79* not to exceed \$7,072,000 (Net)

6,151,973

L81a

Appropriation Act No. 4, 1969

To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account

(a) to which shall be charged all loans and interest payable thereon made under this authority; and,

(b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)

5,000,000

33,387,804

77,716,205

Total Ministry—Budgetary

Non-budgetary

14

Industry

Department

Industry and Science Development Program

Appropriation Act No. 1, 1970

Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)

1,949,999

Services to the Marketplace Program

(S) Canadian Intellectual Property Office Revolving Fund—*Appropriation Act No. 3, 1993-94*

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$25,000,000 at any time

33,023,003

Business Development Bank of Canada ⁽²⁾

(L) *Business Development Bank of Canada Act*

Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion (Net)

853,677,000

Cape Breton Development Corporation ⁽³⁾

Appropriation Act No. 4, 1975

Cape Breton Development Corporation Act, subsection 19(3)

The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)

45,000,000

33,023,003

900,626,999

Total Ministry—Budgetary

Non-budgetary

16

National Defence

Department

Appropriation Act No. 1, 1976, established by Vote L20b

To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, *Appropriation Act No. 4, 1984*, and Vote L11c of 1991 shall not exceed \$100,000,000 (Net)

62,369,828

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Concluded

Section	Vote number	Department or agency	Amount
			\$
		Subsection 56(2) limits the aggregate of advances for rehabilitation of existing residential buildings to \$500,000,000 (Gross)	157,100,000
		Subsection 77(2) limits the aggregate of advances for proposal development in housing research and community planning to \$75,000,000 (Gross)	59,000,000
		Subsection 79(6) limits the aggregate of advances and reimbursements for public housing joint projects to \$3,000,000,000 (Gross)	344,925,663
		Subsection 84(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to \$100,000,000 (Gross)	100,000,000
		Subsection 89(2) limits the aggregate of advances and reimbursements for student housing project loans purpose to \$550,000,000 (Gross)	111,000,000
		Subsection 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing in a designated area to \$400,000,000 (Gross)	8,936,135
		Subsection 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing not in a designated area to \$60,000,000 (Gross)	60,000,000
		Total of subsections 26(3) to 92(8) gross authorities is \$21,552,600,000.	
		Canada Post Corporation	
(S)		(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	420,000,000
		Canadian Commercial Corporation ⁽⁴⁾	
(S)		(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
		Royal Canadian Mint	
(S)		(L) <i>Royal Canadian Mint Act</i> , subsection 17(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$50,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	47,152,439
		Total Ministry—Budgetary Non-budgetary	833,699,979 4,043,234,089
		Solicitor General	
		Correctional Service	
(S)		CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> (Vote 11c) To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time	16,881,058

To extend the purposes of the Parolees' Loan Account established by Solicitor General Voie L103b, *Appropriation Act No. 1, 1969*:

- (a) to authorize loans to individuals under mandatory supervision; and
 (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said Account, as amended by Voie L14b, *Appropriation Act No. 3, 1982-83* (Net)

25,474
 16,881,058
 25,474

**Total Ministry—Budgetary
 Non-budgetary**

23

Transport

Department

(S) (L) *Canada Ports Corporation Act*, section 52, Part I and section 26, Part II, Schedule 1

The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed \$10,000,000 (Net)

10,000,000

(S) (L) *St. Lawrence Seaway Authority Act*, section 28

The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed \$10,000,000 (Net)

10,000,000

**Total Ministry—Budgetary
 Non-budgetary**

...
 20,000,000

25

Veterans Affairs

Department

Veterans Affairs Program

(L) *Veterans' Land Act*

There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Voie L55, *Appropriation Act No. 3, 1970*, shall not exceed \$605,000,000 (Net)

588,219,295

**Total Ministry—Budgetary
 Non-budgetary**

...
 588,219,295

**Total Government—Budgetary
 Non-budgetary**

1,617,334,213
 52,188,705,018

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Exclude the budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets. Refer to Appendix 5 for details.

(2) Previously Federal Business Development Bank.

(3) During the year, Cape Breton Development Corporation was transferred from the Ministry of Industry to the Ministry of Natural Resources.

(4) During the year, Canadian Commercial Corporation was transferred from the Ministry of Public Works and Government Services to the Ministry of Foreign Affairs and International Trade.

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote number	Department or agency	Amount ⁽²⁾
			\$
2		Agriculture and Agri-Food Department	
	(S)	Agriculture and Agri-Food Vote 6d, <i>Appropriation Act No. 4, 1994-95</i> —Canadian Grain Commission Revolving Fund	
		The aggregate of expenditures that can be made over the revenues received was set at \$12,000,000	12,000,000
		Total Ministry—Budgetary	12,000,000
		Non-budgetary	...
4		Canadian Heritage Department (Communications)	
		<i>Parks Canada Program</i>	
	(S)	Canadian Heritage Vote 26b, <i>Appropriation Act No. 4, 1995-96</i> —Parks Canada Enterprise Units Revolving Fund	
		The aggregate of expenditures that can be made over the revenues received was increased from \$6,000,000 to \$8,000,000	2,000,000
		National Film Board	
	(S)	National Film Board Revolving Fund	
		Increase in authority as a result of a decrease in the net book value of fixed assets	1,087,754
		Total Ministry—Budgetary	3,087,754
		Non-budgetary	...
7		Finance Department	
		<i>Financial and Economic Policies Program</i>	
	(S)	(L) <i>European Bank for Reconstruction and Development Agreement Act</i>	
		The aggregate of the non-interest bearing, non-negotiable demand notes that can be issued shall not exceed US \$60,000,000.	(3)
		The unused authority of US \$12,000,000 at beginning of year was fully used during the year	
	(S)	(L) <i>European Bank for Reconstruction and Development Agreement Act</i>	
		The aggregate of the payments that can be made shall not exceed US \$60,000,000. The unused authority of US \$12,000,000 at beginning of year was fully used during the year	(3)
		Total Ministry—Budgetary	...
		Non-budgetary	...

9	Foreign Affairs and International Trade			
	Department			
(S)	Passport Office Revolving Fund			
	Decrease in authority as a result of the write-off of part of the accumulated surplus			(5,750,000)
	Canadian International Development Agency			
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i>			
	Authorization to subscribe for 90,692 additional callable shares of the Asian Development Bank			
	US \$1,094,062,942			1,486,940,944 ⁽⁶⁾
	Total Ministry—Budgetary			(5,750,000)
	Non-budgetary			1,486,940,944
13	Indian Affairs and Northern Development			
	Department			
	<i>Indian and Inuit Affairs Program</i>			
L20	The amount of loans and guarantees of loans that can be outstanding regarding the Indian Economic Development Account was decreased from \$53,442,443 to \$50,598,234			(2,844,209)
	<i>Northern Affairs Program</i>			
40	The authority to make northern mineral development assistance grants that was outstanding at the beginning of the year was cancelled during the year			(336,764)
L55	The amount of loans to Inuit that can be outstanding regarding the Inuit Loan Fund was decreased from \$7,072,000 to \$6,633,697			(438,303)
	Total Ministry—Budgetary			(336,764)
	Non-budgetary			(3,282,512)
14	Industry			
	Department			
	<i>Services to the Marketplace Program</i>			
(S)	Canadian Intellectual Property Office Revolving Fund			
	Increase in authority as a result of a transfer from Treasury Board Vote 5			1,500,000
	National Research Council of Canada			
(S)	Spending of revenues pursuant to the <i>National Research Council Act</i>			45,179,530
	Total Ministry—Budgetary			46,679,530
	Non-budgetary			...
21	Public Works and Government Services			
	Department (Public Works and Supply and Services)			
	<i>Real Property Program</i>			
(S)	Real Property Disposition Revolving Fund			
	The aggregate of expenditures that can be made over the revenues received was set at \$5,000,000 pursuant to Public Works and Government Services Vote 2b, <i>Appropriation Act No. 4, 1995-96</i>			5,000,000
	<i>Supply and Services Program</i>			
(S)	Canada Communication Group Revolving Fund			
	Increase in authority as a result of a deletion of extraordinary items due to restructuring in the amount of \$37,045,443 pursuant to Public Works and Government Services Vote 23b, <i>Appropriation Act No. 4, 1995-96</i> ; and a transfer of \$935,714 from Treasury Board Vote 5			37,981,157
(S)	Government Telecommunications and Informatics Services Revolving Fund			
	Decrease in authority as a result of net assets assumed by the Fund			(2,617,972)

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾—Concluded

Section	Vote number	Department or agency	Amount ⁽²⁾
			\$
	(S)	<p>Translation Bureau Revolving Fund</p> <p>The aggregate of expenditures that can be made over the revenues received was set at \$75,000,000 pursuant to Public Works and Government Services Vote 23d, <i>Appropriation Act No. 4, 1994-95</i></p> <p>The following adjustments were also made:</p> <p>a decrease in authority of \$2,066,000 as a result of net assets assumed by the Fund; and</p> <p>an increase in authority of \$13,606,000 as a result of the authorization to delete operating losses during a three year transition period pursuant to Public Works and Government Services Vote 22b, <i>Appropriation Act No. 4, 1995-96</i></p>	86,540,000
	(S)	<p>Canada Mortgage and Housing Corporation</p> <p>(L) Cancellation of various non-lapsing authorities that were outstanding at the beginning of the year related to loans or guarantees made by the Corporation pursuant to the <i>Canada Mortgage and Housing Corporation Act</i> and the <i>National Housing Act</i></p>	(3,510,268,588)
		Total Ministry—Budgetary	126,903,185
		Non-budgetary	(3,510,268,588)
		Solicitor General	
		Correctional Service	
	(S)	<p>Corcan Revolving Fund</p> <p>Increase in authority as a result of a transfer from Treasury Board Vote 5</p>	394,206
		Total Ministry—Budgetary	394,206
		Non-budgetary	..
		Total Government—Budgetary	182,977,911
		Non-budgetary	(2,026,610,156)

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Refer to Appendix 5 for the details.

(2) Does not include most of the exchange valuation adjustments.

(3) An amount of \$515,932 lapsed during the year.

(4) Converted to Cdn\$ at the end of the year.

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate and the Library of Parliament) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)
		\$	\$	\$	\$	\$
2	Agriculture and Agri-Food	42,249	4,719,116	4,761,365	4,693,898	...
3	Atlantic Canada Opportunities Agency	11,908	11,889	23,797	7,151	4,757
4	Canadian Heritage					
	Department (Communications)	244,842	1,077,712	1,322,554	1,007,072	40,482
	National Radio-television and Telecommunications Commission	228	2,687	2,915	...	228
	National Archives of Canada	1,735	229,869	231,604	230,255	...
	National Battlefields Commission	153	1,821	1,974	1,821	...
	National Library	343	5,123	5,466	...	343
	Public Service Commission	9,492	16,590	26,082	16,589	...
	Status of Women—Office of the Co-ordinator	109	12,754	12,863	12,520	...
	Total Ministry	256,902	1,346,556	1,603,458	1,568,257	41,053
5	Citizenship and Immigration					
	Department	49,540	31,951	81,491	49,633	...
	Immigration and Refugee Board of Canada	10,318	11,408	21,726	...	10,318
	Total Ministry	59,858	43,359	103,217	49,633	10,318
6	Environment	122,217	309,510	431,727	316,555	...
7	Finance					
	Department	25,000	14,906	39,906	816	24,184
	Auditor General	1,886	3,668	5,554	5,554	...
	Federal Office of Regional Development—Quebec ⁽¹⁾					...
	Office of the Superintendent of Financial Institutions	129	...	129	129	...
	Total Ministry	27,015	18,574	45,589	6,499	24,184

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Continued

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)
		\$	\$	\$	\$	\$
8	Fisheries and Oceans	645,600	1,204,213	1,849,813	974,139	393
875,281						
9	Foreign Affairs and International Trade					
	Department	795,200	2,335,486	3,130,686	2,325,686	9,800
	Canadian International Development Agency	7,394	18,085	25,479	...	7,394
	Total Ministry	802,594	2,353,571	3,156,165	2,325,686	17,194
813,285						
10	Governor General	217	309	526	179	38
309						
11	Health					
	Department (National Health and Welfare)	53,712	568,824	622,536	578,088	...
	Medical Research Council	1,209	391	1,600	...	391
	Patented Medicine Prices Review Board	44	81	125	81	...
	Total Ministry	54,965	569,296	624,261	578,169	1,209
44,448						
391						
44						
44,883						
12	Human Resources Development					
	Department (Employment and Immigration)	177,303	411,880	589,183	318,241	342
	Canada Labour Relations Board	103	456	559	395	...
	Canadian Centre for Occupational Health and Safety	24	949	973	973	...
	Total Ministry	177,430	413,285	590,715	319,609	342
270,764						
13	Indian Affairs and Northern Development	81,730	125,589	207,319	160,443	...
46,876						
14	Industry					
	Department	238,081	412,771	650,852	415,371	...
	Canadian Space Agency	10,657	7,662	18,319	...	...
	Federal Office of Regional Development—Quebec	3,120 ^(b)	14,365	17,485	...	10,657
	National Research Council of Canada	25,000	324,487	349,487	316,708	3,120
	Natural Sciences and Engineering Research Council	1,948	1,241	3,189	1,192	7,779
	Social Sciences and Humanities Research Council	...	655	655	610	756
	Statistics Canada	19,873	24,184	44,057	25,143	...
	Total Ministry	298,679	785,365	1,084,044	759,024	22,312
302,708						

Department	23,637	17,617	41,254	8,480	15,157	17,617
Canadian Human Rights Commission	1,102	9,328	8,226	7,145	...	2,183
Federal Court of Canada	5,443	6,026	11,469	5,443	...	6,026
Offices of the Information and Privacy Commissioners of Canada	...	643	1,090	441	6	643
Supreme Court of Canada	...	10,957	10,957	10,957	...	...
Tax Court of Canada	533	1,717	2,250	1,428	...	822
Total Ministry	31,162	45,186	76,348	33,894	15,163	27,291

Department	3,504,785	16,213,843	19,718,628	19,300,020	...	418,608
Emergency Preparedness Canada	107	3,688	3,795	3,662	...	133
Total Ministry	3,504,892	16,217,531	19,722,423	19,303,682	...	418,741

Total Ministry	152,200	320,226	472,426	277,414	42,812	152,200
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Department	143,819	416,395	560,214	290,519	60,695	209,000
Atomic Energy Control Board	4,456	18,199	22,655	...	4,456	18,199
National Energy Board	10,662	14,168	24,830	5,894	4,768	14,168
Total Ministry	158,937	448,762	607,699	296,413	69,919	241,367

Department	4,224	19,052	23,276	5,008	...	18,268
Canadian Centre for Management Development	39	1,069	1,108	...	39	1,069
Canadian Intergovernmental Conference Secretariat	...	240	240	240	...	...
Canadian Transportation Accident Investigation and Safety Board	7,705	5,297	13,002	7,995	...	5,007
Chief Electoral Officer	4,482	5,568	10,050	9,982	...	68
Commissioner of Official Languages	146	8,235	8,381	8,235	146	...
National Round Table on the Environment and the Economy	...	51	51	51	...	...
Public Service Staff Relations Board	360	9,076	9,436	...	360	9,076
Total Ministry	16,956	48,588	65,544	31,511	545	33,488

Total Ministry	745,123	1,557,235	2,302,358	1,429,638	...	872,720
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Department	2,890	4,621	7,511	7,511
Canadian Security Intelligence Service	21,113	120,083	141,196	97,103	19,093	25,000
Correctional Service	131,218	391,804	523,022	347,744	...	175,278
Royal Canadian Mounted Police	2,754,400	5,407,046	8,161,446	5,796,045	...	2,365,401
Total Ministry	2,909,621	5,923,554	8,833,175	6,248,403	19,093	2,565,679

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
23	Transport					
	Department	2,108,197	2,615,915	4,724,112	2,600,000	2,108,000
	National Transportation Agency	207	14,290	14,497	...	14,290
	Total Ministry	2,108,404	2,630,205	4,738,609	2,600,000	2,122,290
24	Treasury Board	4,677	...	4,677	...	...
25	Veterans Affairs	24,441	114,893	139,334	135,728	3,606
26	Western Economic Diversification	428	6,621	7,049	6,732	317
	Total Government	12,238,205	39,213,433	51,451,638	41,822,657	9,338,653

(1) During the year, Federal Office of Regional Development—Quebec was transferred to the Ministry of Industry. The amount of \$3,120 representing an authority available from the previous year is reported under the Ministry of Industry.

SECTION 2

1995-96

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Farm Credit Corporation

CONTENTS

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Department

Objective

To promote the development, adaptation and competitiveness of the agri-food sector so that it provides equitable returns to producers and processors and makes its maximum contribution to national economic and environmental objectives.

Activity Description

Agricultural research and development

The business of agricultural research, development and technology transfer is directed towards fostering the Canadian agri-food sector's capability to maintain and enhance its economic position; supports the long-term competitiveness and marketability of Canadian agricultural products, by directing research and technology development toward reducing the costs of food production and processing by improving product quality and safety, advancing environmental practices for the sustainability of agricultural production, and by transferring technology; agricultural research and development are conducted both in-house through a nation-wide network of research centres, and through arrangements with partners in the private sector, universities and provincial governments.

Inspection and regulation

Prevents the introduction into Canada of exotic diseases, insects, weeds and other dangerous entities of plant or animal origin; controls or eradicates exotic diseases, insects, weeds and other dangerous entities of plant or animal origin which gain entry into Canada; prevents human health and safety threats created through chemical, bacterial or physical hazards or mislabelling associated with

food and agricultural products; protects the consumer and industry against misrepresentation and economic fraud in agri-food labelling, packaging and advertising; prevents, controls and eradicates domestic animal or plant diseases of economic or human health significance; provides the inspection and certification of agri-food products required for export or trade at the interprovincial level; verifies the certification of agricultural and food products for economically significant quality (grade) factors; and protects the wagering public through the supervision of pari-mutuel wagering on horse races.

Policy and farm economic programs

Provides for the bringing together of the perspectives of industry and governments in the agri-food sector within the context of overall federal economic, environmental and social policies and farm income stabilization and adaptation program; develops and manages programs promoting and contributing to a market-oriented and competitive sector; generates information on the agri-food sector that promotes the understanding of issues, development of policy options and assessment of progress toward policy objectives; promotes regional diversity and environmental responsibility within the sector; manages the federal partnership role in providing farm income stabilization programs which collectively provide an integrated national system of tripartite programs guided by the principles of market neutrality, equity among commodities and recognition of regional diversity; contributes to the long-term social and economic sustainability of farm families consistent with our international obligations; supports long-term environmental sustainability; and represents the focal point for co-operatives.

Market and industry services

Programs and services to assist the Canadian agri-food industry to enhance its international and domestic market share through: negotiation and maintenance of market access through international and interprovincial agri-food trade agreements and through managing trade irritants and disputes; advice and assistance to industry in identifying and exploiting market opportunities; assistance to clients in developing strategic approaches to market development; information, intelligence and analysis on Canadian and export markets; ensuring industry needs and perspectives are reflected in the development of policies and regulations; and encourage industry in technological adaptation and human resource development.

Rural prairie rehabilitation, sustainability and development

Delivers a wide range of programs in cooperation with the provinces, communities and agricultural producers under the authority of the *Prairie Farm Rehabilitation Act* involved in the rehabilitation of drought and soil drifting areas in the provinces of Manitoba, Saskatchewan and Alberta; develops and promotes within these areas, systems of farm practice, tree culture, water supply, land utilization and land settlement; undertakes under the *Department of Agriculture and Agri-Food Act*, programs which are directed toward broader economic security issues facing the agri-food sector.

Corporate management and services

Provides leadership, management advice and support services to departmental managers in managing their human, financial and physical resources in the most efficient and effective manner in the achievement of departmental objectives through

the Corporate offices of the Minister of Agriculture and Agri-Food, the Deputy Minister and the departmental secretariat; provides for the implementation of departmental policies on internal audit and program evaluation; provides human resource management services to the Department, including staffing, classification, staff relations, training, official languages and related personnel services; provides the Department with corporate financial and administrative advice and services in the areas of financial and operational planning and control, asset management, library services and informatics; and provides advice, public environment analysis and operational services in support of departmental and ministerial communications.

Canadian Grain Commission

The Commission, under the authority of the *Canada Grain Act*, regulates grain handling and establishes and maintains standards of quality for Canadian grains to promote marketability; consults the Canadian grain industry in developing and implementing policies; provides regulated quality assurance services at export locations and interior locations where grain is prepared for export shipment; and operates an extensive grain research laboratory which examines the quality of current crop and grain exports and conducts research to determine the suitability of the grades structure of Canadian grains for processing into end-products of target countries.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$
...	569,216,000	...	...	569,216,000	1			
...	...	47,162,986	...	47,162,986	1a			
...	...	4,272,000	...	4,272,000	1b			
...	...	13,250,501	...	13,250,501				
...	...	...	508,253	508,253				
...	569,216,000	51,434,986	13,758,754	634,409,740				
...	41,694,000	...	...	41,694,000				
...	103,731,000	...	...	103,731,000				
...	...	(13,250,501)	...	(13,250,501)				
...	...	(5,962,999)	...	(5,962,999)				
...	103,731,000	...	(19,213,500)	84,517,500				
20,893,095	364,714,000	...	...	385,607,095				
...	...	1	...	1				
...	...	85,568,200	...	85,568,200				
...	...	...	5,962,999	5,962,999				
20,893,095	364,714,000	85,568,201	5,962,999	477,138,295				
...	48,645	...	...	48,645	(S)			
...	...	...	12,000,000 ⁽²⁾	12,000,000	(S)			
...	4,000,000	(1,000,000)	925,242	3,925,242	(S)			
...	180,000,000	(20,000,000)	3,557,107	163,557,107	(S)			
...	4,000,000	...	(2,463,028)	1,536,972	(S)			
...	1,500,000	...	(1,129,779)	370,221	(S)			
600,000	200,000	...	(200,000)	600,000	(S)			

(\$)	200,000,000	(98,000,000)	(2,134,270)	99,865,730	99,865,730	...	...	399,617,481
(\$)
(\$)	6,000,000	(3,800,000)	(2,200,000)	...	...	...	...	16,462,550
(\$)	35,000,000	...	(34,674,945)	325,055	325,055	...	...	64,398,846
(\$)	...	1,200,000,000	(310,933,125)	889,046,875	889,046,875	...	...	...
(\$)	...	450,000	(336,420)	113,580	113,580	...	...	...
(\$)	188,000,000	88,750,000	(150,731,680)	126,018,320	126,018,320	...	...	162,725,696
(\$)	...	54,500,000	...	54,500,000	54,500,000	...	...	...
(\$)	...	150,000	...	150,000	150,000	...	...	...
(\$)	64,829,000	...	(883,000)	63,946,000	63,946,000	...	...	69,073,000
(\$)	3,873,207	...	...	3,873,207	(745,219)	...	4,618,426	(990,977)
(\$)	...	...	3,966	3,966	3,966	...	...	31,575
(\$)	...	...	75,921	75,921	75,921	...	...	289,911
(\$)	42,249	...	4,719,116	4,761,365	4,693,898	...	67,467	4,732,122
(\$)	...	...	3,091,954	3,091,954	3,091,954	...	...	550,390
25,408,551	1,762,932,645	1,358,053,187	(480,824,688)	2,665,569,695	2,561,420,166	65,347,937	38,801,592	2,077,225,259
...	2,468,000	...	...	2,468,000	2,461,315	6,685	...	2,327,213
268,260,000	...	...	...	268,260,000	6,760,000	...	261,500,000	5,150,000
...	2,468,000	...	...	2,468,000	2,461,315	6,685	...	2,527,213
268,260,000	...	...	...	268,260,000	6,760,000	...	261,500,000	5,150,000
6,667,000	...	...	...	6,667,000	...	...	6,667,000	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$
9,911,973,514	...	...	(739,986,502)	9,171,987,012	(L) Subsection 12(3), loans to the Corporation pursuant to the <i>Farm Credit Corporation Act</i> . The aggregate not to exceed 12 times the capital of the Corporation (Net)	(213,314,631)	...	9,385,301,643
9,918,640,514	...	...	(739,986,502)	9,178,654,012	Total Program—Non-budgetary	(213,314,631)	...	9,391,968,643
Total Ministry—								
25,408,551	1,765,400,645	1,358,053,187	(480,824,688)	2,668,037,695	Budgetary	2,563,881,481	65,354,622	38,801,592
10,186,900,514	...	...	(739,986,502)	9,446,914,012	Non-budgetary	(206,554,631)	...	9,653,468,643
								2,079,752,472
								42,102,044

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(b) Treasury Board Vote \$—Government contingencies.

(2) A non-lapsing authority of \$12,000,000, effective April 1, 1995, was granted pursuant to Agriculture and Agri-Food Vote 6d, *Appropriation Act No. 4, 1994-95*.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Agricultural research and development																		
Inspection and regulation	236,854,864	236,737,110		37,719,000	36,588,129		2,247,000	2,241,707		...	...		...	...		276,820,864	275,566,946	
Policy and farm economic programs	280,535,950	261,756,522		28,337,000	27,462,705		974,500	856,908		52,817,000	41,931,804		...	...		257,030,450	248,144,331	
Market and industry services	68,338,414	63,580,828		1,210,000	1,151,218		795,350,733	795,318,333		...	...		...	...		864,899,147	860,050,379	
Rural prairie rehabilitation, sustainability and development	51,245,847	47,708,046		1,533,900	1,478,369		97,093,289	69,707,865		...	...		...	...		149,893,036	118,894,280	
Corporate management and services	60,342,239	60,539,681		9,633,000	9,334,566		921,430,221	921,430,221		9,905,000	12,520,708		...	...		981,544,114	978,783,760	
Canadian Grain Commission	75,578,484	73,837,424		6,064,600	5,391,276		8,000	7,000		...	...		...	...		81,651,084	79,235,700	
Canadian Grain Commission Revolving Fund	40,275,000	1,367,374		1,449,000	...		7,000	...		...	...		...	...		41,731,000	1,367,374	
	12,000,000	47,360,708		...	...		...	...		...	47,983,312		...	...		12,000,000	(622,604)	
Sub-total	825,170,798	792,887,693		85,966,500	81,406,263		1,817,154,397	1,789,562,034		62,722,000	102,435,824		...	...		2,665,569,695	2,561,420,166	
Revenues netted against expenditures	(62,722,000)	(102,435,824)		...	...		...	(62,722,000)		(62,722,000)	(102,435,824)		...	...		...	...
Total Department—Budgetary	762,448,798	690,451,869		85,966,500	81,406,263		1,817,154,397	1,789,562,034		...	...		...	...		2,665,569,695	2,561,420,166	
Canadian Dairy Commission—Budgetary	2,468,000	2,461,315		...	...		...	...		...	...		...	...		2,468,000	2,461,315	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		268,260,000	6,760,000	
Farm Credit Corporation—Non-budgetary	...	...		...	...		...	...		...	...		...	...		9,178,654,012	(213,314,631)	
	...	...		...	...		...	...		...	...		...	...		9,178,654,012	(213,314,631)	
Total Ministry—Budgetary	764,916,798	692,913,184		85,966,500	81,406,263		1,817,154,397	1,789,562,034		...	...		...	...		2,668,037,695	2,563,881,481	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		9,446,914,012	(206,554,631)	
	...	...		...	...		...	...		...	...		...	...		9,446,914,012	(206,554,631)	

Corporate management and services
Grants to individuals in recognition of their activities in the
national dissemination of federal agricultural information

600,000	2,742,000	1,285,568,200	(290,517,374)	998,392,826	3,000	...	...	3,000	Total—Grants	997,752,056	40,770	600,000	...	2,000	1,000	...	2,000
Contributions																	
Agricultural research and development																	
Contributions in support of organizations associated with agricultural research and development																	
...	885,000	...	2,930	887,930	...	...	...	887,930	887,857	73	...	...	...	824,386	...	...	...
...	2,768,000	...	(2,407,930)	360,070	...	...	...	360,070	358,000	2,070	...	...	...	2,317,000	...	...	...
...	3,653,000	...	(2,405,000)	1,248,000	...	...	...	1,248,000	1,245,857	2,143	...	...	...	3,141,386	...	...	...
Inspection and regulation																	
Compensation for animals slaughtered in accordance with the term of the <i>Health of Animals Act</i>																	
...	411,000	...	(89,400)	321,600	...	...	...	321,600	314,082	7,518	...	...	...	696,476	...	...	...
Contributions to the provinces in accordance with the Rabies Indemnification Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection																	
...	119,000	...	...	119,000	...	...	...	119,000	23,578	95,422	...	...	...	51,638	...	...	...
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax																	
...	8,000	...	...	8,000	...	...	...	8,000	...	8,000	...	...	...	5,180	...	...	...
Compensation in accordance with the terms of the <i>Pesticide Residue Compensation Act</i> and <i>Plant Protection Act</i>																	
...	8,000	...	(8,000)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Contributions in support of organizations promoting the objectives associated with plant and animal health																	
...	137,000	...	388,900	525,900	...	...	...	525,900	519,248	6,652	...	...	...	331,939	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,773	...	...	...
...	683,000	...	291,500	974,500	...	...	...	974,500	856,908	117,592	...	...	...	1,093,006	...	...	...
Policy and farm economic programs																	
Contributions for agricultural initiatives under the Green Plan																	
...	11,495,000	...	115,387	11,610,387	...	...	...	11,610,387	11,610,387	...	...	...	...	12,002,642	...	...	...
...	119,000	1	8,251,405	8,370,406	...	...	...	8,370,406	8,370,406	...	...	...	...	9,264,621	...	...	...
Payments for the benefit of producers for agricultural commodities by the Governor in Council pursuant to the <i>Farm Income Protection Act</i>																	
...	207,500,000	...	...	207,500,000	...	...	...	207,500,000	207,499,144	856	...	...	...	226,599,999	...	...	...
...	1,805,000	...	695,000	2,500,000	...	...	...	2,500,000	2,500,000	...	...	...	...	1,900,000	...	...	...
Contribution to the POS pilot plant Corporation																	
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council																	
...	13,115,000	...	862,000	13,977,000	...	...	...	13,977,000	13,976,614	386	...	...	...	19,395,323	...	...	...
...	4,000,000	(1,000,000)	(634,414)	2,365,586	...	...	...	2,365,586	2,365,586	...	...	...	...	3,735,318	...	...	...
(S) Payments in connection with the <i>Farm Income Protection Act</i> —Revenue Insurance Program																	
...	180,000,000	(20,000,000)	3,557,107	163,557,107	...	...	...	163,557,107	163,557,107	...	...	...	...	161,800,477	...	...	...
(S) Payments in connection with the <i>Farm Income Protection Act</i> —Crop Insurance Program																	
...	200,000,000	(98,000,000)	(2,134,270)	99,865,730	...	...	...	99,865,730	99,865,730	...	...	...	...	399,617,481	...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
\$	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	6,000,000	(3,800,000)	...	...	...	...	16,462,550
...	...	450,000	113,580	113,580	...	...	...
...	...	...	54,500,000	54,500,000	...	...	...
...	188,000,000	88,750,000	126,018,320	126,018,320	...	...	162,725,696
...	1,170,000	...	759,456	759,456	...	...	1,186,366
...	...	40,711	40,711	40,711	...	...	...
...	...	187,000	187,000	186,207	793	...	...
...	...	480,000	480,000	479,856	144	...	...
...	...	2,499	2,499	2,499	...	...	...
...	...	300,000	300,000	300,000	...	...	7,798,415
...
...	813,204,000	20,900,001	692,147,782	692,145,603	2,179	...	1,022,488,888
...	20,000,000	...	10,000,000	9,950,700	49,300	...	9,318,500
...	10,141,000	...	8,050,000	7,752,600	297,400	...	20,116,228
...	1,795,000	...	...	...	...	...	...
...	326,000	...	...	...	...	...	...
...	1,500,000	...	370,221	370,221	...	...	445,624
...	4,000,000	...	1,536,972	1,536,972	...	...	1,180,622
...	35,000,000	...	325,055	325,055	...	...	64,398,846
...	280,000	...	...	...	...	...	...
...	145,000	...	...	...	...	...	...
...	48,000	...	...	...	...	...	...

Contributions under the Canadian Agri-Food Development Initiative						
...	2,261,000	...	(2,261,000)	...	...	...
...	10,407,000	...	(68,000)	10,339,000	...	...
...	11,596,000	...	(11,596,000)	...	10,915,700	(576,700)
...
...	37,600,000	...	(12,600,000)	25,000,000	...	...
...	1,654,000	...	403,300	2,057,300	20,893,600	4,106,400
...	2,256,000	...	(2,256,000)	...	2,124,700	(67,400)
...	1,554,000	...	3,073,000	4,627,000	...	...
...	323,000	...	(323,000)	...	4,676,700	(49,700)
...	835,000	...	(835,000)	...	...	...
...	...	...	785,000	785,000	...	...
...	...	...	877,000	877,000	770,000	15,000
20,893,095	...	...	...	20,893,095	684,000	193,000
...	...	...	10,116,200	10,116,200	...	...
...	...	...	1,516,446	1,516,446	8,191,171	1,925,029
...	...	...	...	...	1,516,446	...
20,893,095	141,721,000	...	(66,120,806)	96,493,289	69,707,865	5,892,329
...	...	...	...	...	...	20,893,095
...	3,206,000	...	5,174,000	8,380,000	8,379,918	82
...	5,510,000	...	(270,600)	5,239,400	5,239,263	137
...	1,929,000	...	1,507,700	3,436,700	3,436,607	93
...	855,000	...	(96,000)	759,000	758,752	248
...	9,906,000	...	14,900	9,920,900	9,884,205	36,695
...	...	150,000	...	150,000	150,000	...
...	21,406,000	150,000	6,330,000	27,886,000	27,848,745	37,255
...
...	5,000	...	...	5,000	5,000	...
...
...	...	...	...	...	...	5,000

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use		Used in the current year	Variance			Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers								
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$
					Canadian Grain Commission						
					Membership fee in the International Association for Cereal Chemistry						
					Total—Contributions	791,809,978	6,058,498	20,893,095	...	...	7,000
20,893,095	980,679,000	21,050,001	(203,860,525)	818,761,571							7,000
					Program Summary by Activity						
	4,632,000	...	(2,405,000)	2,247,000	Agricultural research and development	2,241,707	5,293	...	...	...	4,132,997
	683,000	...	291,500	974,500	Inspection and regulation	856,908	117,592	...	...	...	1,093,006
	814,703,000	105,975,201	(125,327,468)	795,350,733	Policy and farm economic programs	795,318,333	32,400	...	...	...	1,024,194,271
21,493,095	141,921,000	...	(66,320,806)	97,093,289	Market and industry services	69,707,865	5,892,329	21,493,095	...	...	181,363,639
	21,447,000	1,200,643,000	(300,616,125)	921,473,875	Rural prairie rehabilitation, sustainability and development	921,430,221	43,654	...	...	...	19,695,862
	8,000	...	...	7,000	Corporate management and services	7,000	1,000	...	...	...	7,000
	7,000	...	...	7,000	Canadian Grain Commission	...	7,000	...	...	...	7,000
					Total Ministry	1,789,562,034	6,099,268	21,493,095	...	...	1,230,493,775

(S) Statutory transfer payment.

Department	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$		\$
Budgetary (respendable revenues)				
Inspection and regulation				
Part-mutuel supervision	14,105,000	14,663,118	14,389,177	
Other	38,712,000	27,288,686	13,293,508	
Rural prairie rehabilitation, sustainability and development				
Canadian Grain Commission Revolving Fund	9,905,000	12,520,708	11,639,487	
	...	47,983,312	...	...
Total Department—Budgetary	62,722,000	102,435,824	39,322,172	
Canadian Dairy Commission				
Non-budgetary (respendable receipts)				
Canadian Dairy Commission				
Loan repayments	...	312,992,000	250,445,000	
Total Program—Non-budgetary	...	312,992,000	250,445,000	
Farm Credit Corporation				
Non-budgetary (respendable receipts)				
Farm Credit Corporation				
Loan repayments —				
Section 12	...	1,053,308,331	627,547,956	
Total Program—Non-budgetary	...	1,053,308,331	627,547,956	
Total Ministry—Budgetary	62,722,000	102,435,824	39,322,172	
Non-budgetary	...	1,366,300,331	877,992,956	

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	5,114,863		4,379,772	
Total tax revenues	5,114,863		4,379,772	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Agricultural service centres	262,513		320,182	
Construction of multi-purpose exhibition buildings				
Canadian Dairy Commission	1,164,576		1,268,821	
Farm Credit Corporation	2,994,428		2,154,967	
Farm syndicates loan fund	207,751,516		198,473,553	
Consolidated accounts—	671,609		817,646	
Agricultural Commodities Stabilization Accounts	...		6,725,121	
Other accounts—				
Interest on sale of irrigated land—Other	4,332		1,304	
Gross Revenue Insurance Program—Interest on loans	2,554,224		5,042,686	
	215,403,198		214,804,280	
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	29,244,247		43,002,038	
Other	316,640,103		35,474,537	
	345,884,350		78,476,575	
Privileges, licences and permits—				
Rentals	980,163		870,707	
Licences	5,889		231,671	
Permits	16,006		15,795	
Miscellaneous	2,527,624		1,549,750	
	3,529,682		2,667,923	
Service fees—				
Inspection services	...		3,746	
Grain fees	3,911,863		54,528,916	
Testing services	229,040		160,289	
Miscellaneous	2,242,477		3,502,609	
	6,383,380		58,195,560	
Proceeds from sales	66,388		7,928,746	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets—		
Animals and animal products	1,009,123	880,327
Plants and plant products	1,491,436	1,685,115
Miscellaneous	2,218,557	2,194,660
	4,719,116	4,760,102
Miscellaneous non-tax revenues—		
Net Income Stabilization Account	4,281,316	4,854,560
Recovery of payments from provinces and municipalities	14,773,626	14,025,386
Miscellaneous	7,090,973	26,626,016
	26,145,915	45,505,962
Total non-tax revenues	602,132,029	412,339,148
Total Department	607,246,892	416,718,920
Canadian Dairy Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	16,214	250
Miscellaneous non-tax revenues—		
Miscellaneous	720	...
Total Program	16,934	250
Ministry Summary		
Tax revenues—		
Goods and services tax	5,114,863	4,379,772
Total tax revenues	5,114,863	4,379,772
Non-tax revenues—		
Return on investments	215,403,198	214,804,280
Refunds of previous years' expenditures	345,900,564	78,476,825
Privileges, licences and permits	3,529,682	2,667,923
Service fees	6,383,380	58,195,560
Proceeds from sales	66,388	7,928,746
Proceeds from the disposal of surplus Crown assets	4,719,116	4,760,102
Miscellaneous non-tax revenues	26,146,635	45,505,962
Total non-tax revenues	602,148,963	412,339,398
Total Ministry	607,263,826	416,719,170

(1) Interest unless otherwise indicated.

SECTION 3

1995-96

PUBLIC ACCOUNTS OF CANADA

Atlantic Canada Opportunities Agency

Department
Enterprise Cape Breton Corporation

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Department**Objective**

To support and promote opportunity for the economic development in Atlantic Canada, with particular emphasis on small and medium-sized businesses through policy, program and project development and implementation and through advocacy of the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Activity Description*Development*

To support and promote opportunity for economic development in Atlantic Canada, with particular emphasis on small and medium-sized businesses through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Corporate administration

To ensure that the Agency's resources are efficiently and effectively managed. This includes putting into place administrative systems and services designed to support management decision-making and enhance managerial accountability and operational control.

Enterprise Cape Breton Corporation**Objective**

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Source of authorities

Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Disposition of authorities			
	Main Estimates	Supplementary Estimates						Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$
...	40,468,000	...	...	...	40,468,000	1	Operating expenditures				
...	...	1	...	...	1	1a	Transfer of \$2,194,999 from Atlantic Canada Opportunities Agency Vote 5				
...	...	1	...	...	1	1b	Transfer of \$1,499,999 from Atlantic Canada Opportunities Agency Vote 5				
...	...	...	3,694,998	...	3,694,998		Transfer from Vote 5				
...	40,468,000	2	3,694,998	...	44,163,000		Total—Vote 1	41,936,927	2,226,073	...	44,672,438
...	313,261,000	...	...	...	313,261,000	5	Grants and contributions				
...	...	1	...	...	1	5b	Grants and contributions				
...	...	...	(3,694,998)	...	(3,694,998)		Transfer to Vote 1				
...	313,261,000	1	(3,694,998)	...	309,566,003		Total—Vote 5	302,045,903	7,520,100	...	296,699,680
...	5,000,000	...	(2,394,966)	...	2,605,034	(S)	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	2,605,034	...	...	837,163
...	10,000,000	...	9,116,808	...	19,116,808	(S)	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	19,116,808	...	...	2,324,436
...	2,494,000	...	125,000	...	2,619,000	(S)	Contributions to employee benefit plans	2,619,000	...	...	2,673,000
11,908	...	...	11,889	...	23,797	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,151	4,757	11,889	13,388
...	...	...	7,065	...	7,065	(S)	Refunds of amounts credited to revenues in previous years	7,065	...	...	1,395
11,908	371,223,000	3	6,865,796	...	378,100,707		Total Department—Budgetary	368,337,888	9,750,930	11,889	347,221,500
...	17,538,000	...	...	...	17,538,000	10	Enterprise Cape Breton Corporation				
...	17,538,000	...	...	...	17,538,000		Payments to the Enterprise Cape Breton Corporation	15,038,000	2,500,000	...	15,561,900
11,908	388,761,000	3	6,865,796	...	395,638,707		Total Program—Budgetary	15,038,000	2,500,000	...	15,561,900
							Total Ministry—Budgetary	383,375,888	12,250,930	11,889	362,783,400

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Development	34,050,212	31,819,361	1,000,000	1,083,066	331,287,845	323,767,745	...	...	...	...	366,338,057	356,670,172
Corporate administration	11,362,650	11,377,149	400,000	290,567	...	...	...	...	...	...	11,762,650	11,667,716
Total Department—Budgetary	45,412,862	43,196,510	1,400,000	1,373,633	331,287,845	323,767,745	...	...	...	...	378,100,707	368,337,888
Entreprise Cape Breton Corporation—Budgetary	17,538,000	15,038,000	...	...	...	...	...	...	...	...	17,538,000	15,038,000
Total Ministry—Budgetary	62,950,862	58,234,510	1,400,000	1,373,633	331,287,845	323,767,745	...	...	...	...	395,638,707	383,375,888

Source of authorities				Disposition of authorities			
Available from previous years		As shown in		Used in the current year		Available for use in subsequent years	
\$	\$	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
Development							
Grants to non-profit organizations to promote economic cooperation and development							
...	3,900,000	...	...	...	3,900,000	2,540,251	...
...	100,000	...	...	...	100,000	100,000	...
...	...	...	1	(1)	...	...	...
...	4,000,000	...	1	(1)	4,000,000	2,640,251	...
...	...	...	...	...	...	...	4,856,634
Contributions							
Development							
Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities							
...	218,716,000	...	...	(3,694,997)	215,021,003	(15,506,008)	...
...	90,545,000	...	...	...	90,545,000	20,385,857	...
...	5,000,000	...	...	(2,394,966)	2,605,034	...	...
...	10,000,000	...	...	9,116,808	19,116,808	...	...
...	324,261,000	...	...	3,026,845	327,287,845	4,879,849	...
...	328,261,000	...	1	3,026,844	331,287,845	7,520,100	...
...	328,261,000	...	1	3,026,844	331,287,845	7,520,100	...
Total—Contributions							
Total Department							
...	...	...	...	...	323,767,745	4,879,849	...
...	...	...	...	...	323,767,745	7,520,100	...
...	...	...	...	...	323,767,745	7,520,100	...

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	39,691	3,530
Total tax revenues	39,691	3,530
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Special areas and highways agreement	3,453,837	4,401,991
Comprehensive development plan agreement	585,061	643,627
Loans to enterprises in Newfoundland and Labrador	20,755	11,040
Loans to assist industry in the Cape Breton area	...	3,264
	4,059,653	5,059,922
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,115,779	2,084,840
Contribution recoveries	6,262,671	3,957,173
Adjustments to prior year's payables	661,200	607,807
	10,039,650	6,649,820
Service fees	4,459,210	6,551,734
Proceeds from the disposal of surplus Crown assets	11,889	16,609
Other non-tax revenues	752,298	259,126
Total non-tax revenues	19,322,700	18,537,211
Total Ministry	19,362,391	18,540,741

(1) Interest unless otherwise indicated.

SECTION 4

1995-96

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department (Communications)
Advisory Council on the Status of Women
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and Tele-
communications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Public Service Commission
Status of Women—Office of the Co-ordinator

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Program objective and activity description	4.2
Ministry summary	4.7
Programs by activity	4.14
Transfer payments	4.17
Details of expendable amounts	4.24
Revenues	4.25

Department (Communications)

Corporate Management Services Program

Objective

To provide leadership and support to departmental activities in the delivery of programs to enable the Department to fulfill its mandate and accountability.

Activity Description

Coordination

Provision of executive direction, policy coordination, research and communications, as well as services in the areas of human resources, administration, finance, information management, legal services, program evaluation and internal audit at national headquarters.

Regional support

Provision of services in the areas of human resources, administration, finance, communications, information management, legal services, program evaluation and internal audit at the regional level in support of program delivery.

Canadian Identity Program

Objective

To foster the development of a strong sense of Canadian identity based on shared values and goals in order to strengthen the foundations upon which Canada can grow and prosper.

Activity Description

Participation

The activity is responsible for the delivery of the Citizens' participation, the multiculturalism and the amateur sport programs.

Official languages support

The activity delivers the official languages in education program and the promotion of official languages program and provides federal interdepartmental coordination and concertation relating to official languages.

Cultural development and heritage

The activity includes the design of policies and programs related to broadcasting, film, video and sound recording, publishing and copyright, cultural heritage, and the performing, literary and visual arts. Under this activity, support to cultural industries and heritage organizations with international, national and interprovincial impact is provided through departmental programs. The activity also includes policy responsibility for cultural agencies in the minister's portfolio.

Parks Canada Program

Objective

To commemorate, protect and present those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which ensure the ecological and commemorative integrity of this heritage for the benefit of present and future generations.

Activity Description

Operation

The protection and management of natural and cultural heritage resources within national parks, historic parks and sites, canals and other heritage areas; the provision of opportunities for the public to understand and appreciate these resources through the delivery of interpretative and educational programs; the provision of visitor information and services in support of the public's enjoyment of the resources; and the operation and maintenance of facilities which support these activities.

Development

The establishment and development of new protected heritage places and resources; the completion or enhancement of existing heritage places and resources; the development and implementation of legislation, policy, research and planning to support the delivery of these activities.

Program management and technical services

The program management and technical services activity includes directing and managing the Parks Canada Program and providing a variety of specialized and technical services such as architectural and engineering services, reality services, marketing and socio-economic analysis as well as program management.

Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interest and concern to women.

Advisory Council on the Status of Women

Recommends to the Government legislation and programs to improve the status of women; researches matters pertaining to the status of women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the status of women.

Canada Council**Objective**

To foster and promote the study and enjoyment of, and production of works in the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation**Objective**

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, which should be primarily Canadian in content and character.

Canadian Film Development Corporation**Objective**

To foster and promote the development of feature film and television industries in Canada.

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature**Objective**

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission**Objective**

To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the *Broadcasting Act*; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and ensure compliance with statutes, conditions of licence and regulations.

Telecommunications

Advise the Commission on all matters related to telecommunications carrier regulation under the *Telecommunications Act* and other statutes, and in doing so, analyse and evaluate related data and take into account changes of socio-economic, political and technological significance in the telecommunications environment.

Executive management

Comprises Commission members, executive offices, legal, information and administrative services to support the Commission and the operations of six regional offices.

Corporate support

To provide advisory and support services including financial, human resources, audit and evaluation, informatics, planning, administrative and library.

National Archives of Canada

Objective

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and facilitating access to private and public records of national significance, and serving as the permanent repository of records of federal Government institutions and ministerial records;
- by facilitating the management of records of federal Government institutions and ministerial records; and
- by encouraging archival activities and the archival community.

Activity Description

Holdings development and management

Consists of the acquisition, control and conservation of federal Government records considered to be of long-term historical value and records from the private sector which document the development of Canada and are of enduring national value.

Management of Government information

Consists of the sub-activities related to the control of records destruction in federal institutions and ministerial records, assistance to these institutions in the management of recorded information, and the operation of federal records centres.

Services, awareness and assistance

Consists of the provision of reference services to users of the National Archives' holdings, assistance to the archival and records management

communities, and the promotion of an awareness of the archives, its services and holdings.

Administration

Supports the effective management and administration of the National Archives' materiel, financial, human and information resources. This includes providing support to the National Library in the management of human, financial, materiel, and accommodation resources.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Battlefields Commission

Objective

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Activity Description

Conservation and development

The actions of the Commission are grouped in only one activity designated "conservation and development" which is subdivided in three sub-activities:

- administration;
- conservation: preservation, maintenance and supervision to ensure a safe and stable environment, alleviate wear and deterioration and delay or prevent damage; and,

- development (of historical, cultural, recreational and natural resources of the territory): visitor reception, facilities and services, interpretation, public awareness, dissemination of information, exhibits, availability of activities and means of public participation and landscaping.

National Capital Commission

Objective

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objective

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description

National Film Board operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.

National Library

The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of acquisitions and bibliographic services.
- Library services includes those functions related to the direct provision of information, reference, referral, advisory, document delivery and systems services to the Library's clientele. These services are provided by public services and information technology services.

- Policy planning and liaison includes functions related to the central management, planning and policy development for the Library, the coordination of federal Government library services and the preparation of publications and exhibits related to the Library's mandate. These functions are the responsibility of the staff of the Offices of the National Librarian, the Associate National Librarian and external relations.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

National Library

Objective

To facilitate the use of library resources of the country by the people and the Government of Canada.

Objective

To assist in the maintenance of a competent Public Service by ensuring that the best qualified persons are recruited to or promoted within the Public Service, that qualified employees are deployed to meet operational requirements and that certain training services are provided on behalf of the Treasury Board.

Activity Description

Staffing programs

The staffing programs activity encompasses activities in support of delegated and non-delegated staffing, including policy and program development, monitoring, consultation and advice, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion. This activity also encompasses the delivery of the special measures initiatives program as well as the development of policy and special programs and assessment techniques in support of the executive programs.

Executive programs

The executive programs activity includes recruitment, selection, assessment, and counselling of the executive group; development and implementation of career advancement policies, plans and programs for executives and employees in the feeder groups; administration of executive development programs on behalf of Treasury Board; management of international assignments and exchanges; and implementation of initiatives to increase representation of employment equity target groups in the executive group.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

Audit and review

The audit and review activity reviews departmental and PSC staffing practices and procedures in order to determine that appointments conform with the *Public Service Employment Act* and Regulations and Commission policy. It reviews the manner in which departments administer selected aspects of their personnel services for which Treasury Board has policy responsibility. This latter activity is governed by an agreement between Treasury Board Secretariat and the Public Service Commission. It also performs internal audit and program evaluation functions to assist the Commission to meet its operational needs and accountability requirements to Cabinet and Parliament.

Appeals and investigations

The appeals and investigations activity, through the establishment of independent boards, hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations in appointments. In addition, complaints of alleged irregularities in staffing processes and matters of personal harassment in the workplace are investigated. Training, advice and assistance are provided to departments, unions and other interested individuals.

Training programs

The training programs activity is composed of two sub-activities:

- Language training: this sub-activity assesses the potential to succeed of employees who are eligible for language training provides mandatory and discretionary language training in both official languages and related orientation and language training services, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service. It provides second-language courses designed to meet the job-related linguistic requirements of departments, and a range of advisory, informational and coordinating services related to language training.
- Staff development and training: this sub-activity provides professional, technical, policy, middle management and supervisory training and related specialized training and training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands. It provides courses designed to meet the job-related training and developmental requirements of departments and a range of advisory, informational and coordinating services related to training.

Administration

The administration activity includes the activities of the President and Commissioners, corporate policy and strategic planning, co-ordination of parts of the official languages program for which the PSC is responsible, management systems and policies, and financial, human resources management, communications and other administrative and support services for the Commission.

Status of Women—Office of the Co-ordinator

Objective

To promote equality for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator

The integration of the goals of women's equality in all federal Government legislation, policies, programs and initiatives; the promotion of the advancement of women in collaboration with federal Government departments and agencies, provincial and territorial governments, as well as with local governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support the core operations of women's and other voluntary organizations, and contribution funding toward projects carried out by women's and other voluntary organizations working towards equality for women; and, the provision of technical information, and support to the public, client groups and organizations to increase awareness of and facilitate collective action on women's equality issues.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	\$	\$	\$			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
						\$	\$	\$	\$
Department (Communications)									
Corporate Management Services Program									
					1				
	72,676,000	...	...	72,676,000	1a				
	...	...	2,794,700	2,794,700	1b				
	...	...	1	1					
	...	...	187,202	187,202					
	...	...	3,213,620	3,213,620					
	...	...	2,987,493	2,987,493					
	...	...	2,284,502	2,284,502					
					
	72,676,000	2,794,701	8,672,817	84,143,518					
	...	48,645	...	48,645	(S)	83,681,726	461,792	...	84,802,328
	...	6,863,000	...	7,206,000	(S)	48,645	...	...	48,645
	244,842	...	...	1,077,712	(S)	7,206,000	...	...	6,038,000
	...	...	...	914	(S)	1,007,072	40,482	275,000	664,898
	...	...	...	...		914	...	...	76
244,842	79,587,645	2,794,701	10,094,443	92,721,631		91,944,357	502,274	275,000	91,553,947
Total Program—Budgetary									
Canadian Identity Program									
					5				
	58,005,000	...	...	58,005,000	5a				
	...	3,683,254	...	3,683,254					
	...	...	931,011	931,011					
	...	...	(187,202)	(187,202)					
	...	...	(1,091,737)	(1,091,737)					
					
	58,005,000	3,683,254	(347,928)	61,340,326					
					
	427,247,925	...	...	427,247,925	10				
	...	6,430,000	...	6,430,000	10a				
	...	...	...	...	10b				
	...	19,737,688	...	19,737,688					
	...	...	1,091,737	1,091,737					
	427,247,925	26,167,688	1,091,737	454,507,350					
					
	69,279,000	...	...	69,279,000	15				
	...	...	(8,000)	...	(S)	454,394,158	113,192	...	524,778,131
	930,000	...	...	930,000		69,279,000	...	...	77,950,000
	...	...	...	...		922,000	...	...	922,000

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
	\$	\$	\$	(S)	\$	\$	\$
...	...	...	91,760	(S)	406,760	...	385,658
...	...	...	12,723	(S)	133,723	...	134,167
...	4,698,000	...	235,000	(S)	4,933,000	...	5,403,000
...	560,595,925	29,850,942	1,075,292		590,435,320	1,086,839	686,082,111
Total budgetary							
L20	Loans to institutions and public authorities under the <i>Cultural Property Export and Import Act</i> , section 35 (Gross)				450	9,550	...
L21a	Loans to cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries (Gross)				2,480,000	6,000,000	3,500,000
...	...	8,480,000	...		2,480,450	6,009,550	3,500,000
...	10,000	8,480,000	...		2,480,450	6,009,550	3,500,000
Total non-budgetary							
...	560,595,925	29,850,942	1,075,292		590,435,320	1,086,839	686,082,111
...	10,000	8,480,000	...		2,480,450	6,009,550	3,500,000
Total Program—Budgetary							
Non-budgetary							
Parks Canada Program							
25	Operating expenditures	...	...		197,664,895	4,681,687	193,554,846
25a	Operating expenditures	179,630,000	...				
	Transfer from TB Vote 5 ⁽¹⁾	21,424,915	...				
	Transfer to Vote 1	4,505,287	...				
		(3,213,620)	(3,213,620)				
Total—Vote 25							
266	To amend Environment Vote 21b <i>Appropriation Act No. 3, 1993-94</i> by: (a) changing the title of the revolving fund to "Parks Canada Enterprise Units Revolving Fund"; and (b) increasing from \$6,000,000 to \$8,000,000 the amount by which expenditures may exceed revenues received in respect of the purposes of the fund						
	Parks Canada Townsites Revolving Fund (effective April 1, 1996)	...	1		...	1	...
27b	Capital expenditures	...	1		...	1	...
30	Capital expenditures	124,952,000	...				
30a	Capital expenditures	890,000	...				
	Transfer to Vote 1	(2,987,493)	(2,987,493)				
Total—Vote 30							
...	124,952,000	890,000	(2,987,493)		122,459,730	394,777	128,067,581

Ministry Summary—Continued

Source of authorities										Disposition of authorities				
Available from previous years	As shown in				Total available for use	Vote	Canadian Film Development Corporation				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Payments to the Canadian Film Development Corporation	Payments to the Canadian Film Development Corporation	Total—Vote 60	Total Program—Budgetary				
\$	\$	\$	\$	\$	\$						\$	\$	\$	\$
...	109,784,000	...	...	...	109,784,000	60					108,986,777	1,347,223	...	122,342,000
...	...	550,000	...	...	550,000	60b								
...	109,784,000	550,000	...	...	110,334,000									
...	109,784,000	550,000	...	...	110,334,000						108,986,777	1,347,223	...	122,342,000
...	46,204,000	...	...	...	46,204,000	65					46,204,000	...	...	50,077,579
...	46,204,000	...	...	...	46,204,000						46,204,000	...	...	50,077,579
...	24,988,000	...	...	...	24,988,000	70								
...	...	1,489,000	...	...	1,489,000	70b								
...	...	...	344,000	...	344,000									
...	24,988,000	1,489,000	344,000	...	26,821,000						26,821,000	...	...	27,237,002
...	24,988,000	1,489,000	344,000	...	26,821,000						26,821,000	...	...	27,237,002
...	18,178,000	...	...	...	18,178,000	75								
...	...	500,000	...	...	500,000	75b								
...	...	...	955,180	...	955,180									
...	18,178,000	500,000	955,180	...	19,633,180	(S)					19,236,972	398,208	...	18,748,393
...	3,068,000	...	154,000	...	3,222,000	(S)					3,222,000	...	...	3,008,000
228	...	...	2,687	...	2,915						...	228	2,687	18,763

Ministry Summary—Concluded

Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$				\$	\$	\$	\$	\$	\$	
...	16,827,000	...	...	16,827,000	105	Payment to the National Capital Commission for capital expenditures			...	...	15,397,000	...
...	13,426,000	...	...	13,426,000	110	Payment to the National Capital Commission for grants and contributions			...	...	...	...
...	...	1,805,000	...	1,805,000	110b	Payment to the National Capital Commission for grants and contributions			...	...	...	...
...	13,426,000	1,805,000	...	15,231,000		Total—Vote 110			...	...	26,560,000	...
...	82,889,000	15,725,000	...	98,614,000		Total Program—Budgetary			...	...	100,987,000	...
National Film Board												
...	75,489,000	...	...	75,489,000	115	National Film Board Revolving Fund—Operating loss			...	...	...	...
...	...	142,671	...	142,671	115b	National Film Board Revolving Fund—Operating loss			...	...	...	...
...	...	...	1,704,293	1,704,293		Transfer from TB Vote 5 ⁽¹⁾		
...	75,489,000	142,671	1,704,293	77,335,964		Total—Vote 115			77,257,388	78,576	...	82,072,842
1,336,625	375,000	...	(375,000)	1,336,625	(5)	National Film Board Revolving Fund Decrease in the net book value of fixed assets			...	...	4,272,183	2,901,187
...	...	...	1,087,754	1,087,754		Total—National Film Board Revolving Fund			(1,847,804)	...	4,272,183	2,901,187
1,336,625	375,000	...	712,754	2,424,379		Total Program—Budgetary			75,409,584	78,576	4,272,183	84,974,029
National Gallery of Canada												
...	30,411,000	...	...	30,411,000	120	Payments to the National Gallery of Canada for operating and capital expenditures			...	...	...	...
...	...	...	163,596	163,596		Transfer from TB Vote 5 ⁽¹⁾		
...	30,411,000	...	163,596	30,574,596		Total—Vote 120			30,574,596	...	...	32,445,081
...	3,000,000	...	...	3,000,000	125	Payment to the National Gallery of Canada for the purchase of objects for the collection			3,000,000	...	...	3,000,000
...	...	...	...	...		Total Program—Budgetary			33,574,596	...	...	35,445,081
...	33,411,000	...	163,596	33,574,596		National Library			...	...	...	...
...	31,927,000	...	...	31,927,000	130	Program expenditures			...	...	...	...
...	...	2,144,228	...	2,144,228	130a	Program expenditures			...	...	...	...
...	...	...	244,000	244,000		Transfer from TB Vote 5 ⁽¹⁾		
...	31,927,000	2,144,228	244,000	34,315,228		Total—Vote 130			34,298,974	16,254	...	34,733,478

	(S)	Contributions to employee benefit plans	2,587,000	...	...	...	...	...	2,596,000
	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	343	5,123	5,123	5,858
343	343	Total Program—Budgetary	36,907,694	372,123	2,144,228	16,597	5,123	5,123	37,335,336
National Museum of Science and Technology									
135	135	Payments to the National Museum of Science and Technology for operating and capital expenditures	20,559,000	...	...	...	...	...	20,559,000
		Transfer from TB Vote 5 ⁽¹⁾	214,408	...	...	...	...	...	214,408
		Total—Vote 135	20,773,408	214,408	2,144,228	200	...	...	20,867,500
		Total Program—Budgetary	20,773,408	214,408	2,144,228	200	...	...	20,867,500
Public Service Commission									
140	140	Program expenditures	110,961,000	...	...	...	...	...	112,966,803
140a	140a	Program expenditures	5,841,050	...	...	...	...	...	11,527,000
140b	140b	Program expenditures	344,644	...	...	...	...	...	(122,081)
		Total—Vote 140	117,146,694	542,000	(771,000)	...	6,276,462	9,493	12,566
	(S)	Contributions to employee benefit plans	11,383,000	...	...	...	...	...	11,383,000
	(S)	Staff Development and Training Revolving Fund	6,020,778	...	...	...	...	...	6,020,778
	(S)	Spending of proceeds from the disposal of surplus Crown assets	26,082	...	...	...	...	...	16,589
6,030,270	6,030,270	Total Program—Budgetary	134,576,554	(212,410)	6,185,694	5,178,214	6,285,955	5,178,214	124,384,288
Status of Women—Office of the Co-ordinator									
145	145	Operating expenditures	6,031,000	...	...	...	...	...	6,031,000
145a	145a	Operating expenditures	215,700	...	...	...	...	...	8,599,000
145b	145b	Operating expenditures	939,617	...	...	...	...	...	7,181,378
		Total—Vote 145	7,186,317	...	...	4,939	...	...	4,314,615
	(S)	Grants	8,599,000	...	...	...	...	...	8,599,000
	(S)	Contributions to employee benefit plans	615,000	...	...	...	...	...	357,000
	(S)	Spending of proceeds from the disposal of surplus Crown assets	12,863	...	...	...	...	...	12,520
109	109	Total Program—Budgetary	16,413,180	41,754	15,531,317	4,939	343	343	4,588
Total Ministry—Budgetary									
13,416,055	13,416,055	Total Ministry—Budgetary	2,799,969,570	193,467,899	14,523,786	16,186,353	15,940,680	16,186,353	3,030,051,857
		Non-budgetary	10,000	8,480,000	...	2,480,450	6,009,550	...	36,500,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority (loan, investment or advance).

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department (Communications)																		
Corporate Management Services Program																		
Coordination	58,480,865	58,301,555		...	...		...	...		...	...		...	...		58,480,865	58,301,555	
Regional support	34,240,766	33,642,802		...	...		...	...		...	...		...	...		34,240,766	33,642,802	
Total Program—Budgetary	92,721,631	91,944,357		...	...		...	...		...	...		...	...		92,721,631	91,944,357	
Canadian Identity Program																		
Participation	31,590,700	31,299,411		...	...		114,807,354	114,741,831		...	...		...	...		146,398,054	146,041,242	
Official languages support	6,017,300	5,875,060		...	...		268,068,925	268,024,080		...	...		...	...		274,086,225	273,899,140	
Cultural development and heritage—																		
Budgetary	100,051,326	99,588,400		...	...		72,171,554	72,168,730		1,185,000	1,262,192		...	...		171,037,880	170,494,938	
Non-budgetary	...	...		...	...		...	...		...	...		8,490,000	2,480,450		8,490,000	2,480,450	
Sub-total—																		
Budgetary	137,659,326	136,762,871		...	...		455,047,833	454,934,641		1,185,000	1,262,192		...	...		591,522,159	590,435,320	
Non-budgetary	...	...		...	...		...	...		(1,185,000)	(1,262,192)		...	...		8,490,000	2,480,450	
Revenues netted against expenditures	(1,185,000)	(1,262,192)		...	...		...	...		...	...		...	...		...	...
Total Program—	136,474,326	135,500,679		...	...		455,047,833	454,934,641		...	...		...	...		591,522,159	590,435,320	
Budgetary	...	...		...	...		...	...		...	...		...	...		8,490,000	2,480,450	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Parks Canada Program																		
Operation	224,945,140	220,536,162		89,662,541	89,470,467		2,328,245	2,317,872		49,900,000	49,910,439		...	...		267,035,926	262,414,062	
Development	20,943,540	20,685,900		20,496,000	20,450,392		18,687,677	18,668,806		...	...		...	...		60,127,217	59,805,098	
Program management and technical services	8,126,619	8,012,284		10,111,329	10,093,181		...	...		...	...		...	...		18,237,948	18,105,465	
Parks Canada Enterprise Units																		
Revolving Fund	5,823,750	2,736,347		5,646,000	2,902,398		...	...		3,668,000	2,934,882		...	...		7,801,750	2,703,863	
Sub-total	259,839,049	251,970,693		125,915,870	122,916,438		21,015,922	20,986,678		53,568,000	52,845,321		...	...		353,202,841	343,028,488	
Revenues netted against expenditures	(52,783,000)	(52,646,786)		(785,000)	(198,535)		...	...		(53,568,000)	(52,845,321)		...	...		...	...
Total Program—Budgetary	207,056,049	199,323,907		125,130,870	122,717,903		21,015,922	20,986,678		...	...		...	...		353,202,841	343,028,488	
Total Department—																		
Budgetary	436,252,006	426,768,943		125,130,870	122,717,903		476,063,755	475,921,319		...	...		...	...		1,037,446,631	1,025,408,165	
Non-budgetary	...	...		...	...		...	...		...	...		8,490,000	2,480,450		8,490,000	2,480,450	
Advisory Council on the Status of Women—																		
Budgetary	3,026,000	1,750,341		...	...		...	...		...	...		...	...		3,026,000	1,750,341	

Canada Council— Budgetary	97,946,000	97,946,000	...	...	...	...	...	...	...	97,946,000	97,946,000
Canadian Broadcasting Corporation— Budgetary	1,170,669,000	1,170,669,000	...	...	...	...	...	...	...	1,170,669,000	1,170,669,000
Canadian Film Development Corporation— Budgetary	110,334,000	108,986,777	...	...	...	...	...	...	...	110,334,000	108,986,777
Canadian Museum of Civilization— Budgetary	46,204,000	46,204,000	...	...	...	...	...	...	...	46,204,000	46,204,000
Canadian Museum of Nature— Budgetary	26,821,000	26,821,000	...	...	...	...	...	...	...	26,821,000	26,821,000
Canadian Radio-television and Telecommunications Commission											
Broadcasting	11,733,553	11,572,065	...	...	...	...	...	...	...	11,733,553	11,572,065
Telecommunications	8,673,000	8,082,469	...	...	...	...	...	...	...	860,000	269,469
Executive management	8,404,874	7,929,336	...	...	...	...	...	...	...	5,412,874	4,937,336
Corporate support	6,641,472	7,716,215	927,000	680,691	...	...	...	...	...	4,914,472	5,742,906
Sub-total	35,432,899	35,300,085	927,000	680,691	...	...	...	...	...	22,920,899	22,521,776
Revenues netted against expenditures	(13,459,000)	(13,459,000)	...	...	...	...	...	...	...	(13,459,000)	...
Total Program—Budgetary	21,993,899	21,841,085	927,000	680,691	...	...	...	...	...	22,920,899	22,521,776
National Archives of Canada											
Holdings development and manage- ment	17,058,942	17,365,314	491,000	296,177	...	...	...	...	...	17,549,942	17,661,491
Management of Government infor- mation	8,953,826	8,548,752	1,641,000	1,363,634	...	...	...	...	...	10,594,826	9,912,386
Services, awareness and assistance	8,687,138	7,999,658	211,000	257,612	...	...	...	...	...	11,046,138	10,405,211
Administration	14,655,527	14,488,042	7,054,000	7,210,249	...	...	...	...	...	21,709,527	21,698,291
Total Program—Budgetary	49,355,433	48,401,766	9,397,000	9,127,672	2,148,000	2,147,941	...	...	...	60,900,433	59,677,379
National Arts Centre Corporation— Budgetary	19,685,600	19,685,600	...	...	...	...	...	...	...	19,685,600	19,685,600
National Battlefields Commission											
Conservation and development	4,698,972	4,660,671	105,000	141,923	...	...	...	...	...	4,803,972	4,802,594
Total Program—Budgetary	4,698,972	4,660,671	105,000	141,923	...	...	...	...	...	4,803,972	4,802,594
National Capital Commission— Budgetary	98,614,000	98,614,000	...	...	...	...	...	...	...	98,614,000	98,614,000

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
National Film Board												
National Film Board operations	82,859,493	80,979,898	5,313,000	5,143,314	387,850	384,278	8,800,000	11,097,906	...	...	79,760,343	75,409,584
Revenues netted against expenditures	(8,800,000)	(11,097,906)	...	...	...	...	(8,800,000)	(11,097,906)	...	...	...	...
Total Program—Budgetary	74,059,493	69,881,992	5,313,000	5,143,314	387,850	384,278	...	...	...	...	79,760,343	75,409,584
National Gallery of Canada—Budgetary	33,574,596	33,574,596	...	...	...	...	...	...	...	...	33,574,596	33,574,596
National Library—Budgetary	35,365,694	35,343,974	1,090,000	1,090,000	452,000	452,000	...	...	...	...	36,907,694	36,885,974
National Museum of Science and Technology—Budgetary	20,773,408	20,773,208	...	...	...	...	...	...	...	...	20,773,408	20,773,208
Public Service Commission												
Staffing programs	54,646,312	49,419,909	543,000	2,040,139	...	...	...	...	...	...	55,189,312	51,460,048
Executive programs	6,322,949	5,792,993	95,000	107,992	...	...	...	...	...	...	6,417,949	5,900,985
Audit and review	4,067,670	3,895,236	41,000	58,925	...	...	...	...	...	...	4,108,670	3,954,161
Appeals and investigations	5,464,922	5,380,198	50,000	120,308	...	...	...	...	...	...	5,514,922	5,500,506
Training programs	53,662,907	45,431,443	800,000	284,527	...	...	16,819,000	14,444,256	...	...	31,271,714	31,271,714
Administration	25,396,794	23,809,270	305,000	1,215,701	...	...	...	...	...	...	25,701,794	25,024,971
Sub-total	149,561,554	133,729,049	1,834,000	3,827,592	...	...	16,819,000	14,444,256	...	...	134,576,554	123,112,385
Revenues netted against expenditures	(16,819,000)	(14,444,256)	...	...	...	...	(16,819,000)	(14,444,256)	...	...	...	...
Total Program—Budgetary	132,742,554	119,284,793	1,834,000	3,827,592	...	...	...	...	...	...	134,576,554	123,112,385
Status of Women—Office of the Co-ordinator												
Office of the Co-ordinator	7,814,180	7,808,898	...	...	8,599,000	8,599,000	...	...	...	...	16,413,180	16,407,898
Total Program—Budgetary	7,814,180	7,808,898	...	...	8,599,000	8,599,000	...	...	...	...	16,413,180	16,407,898
Total Ministry—Budgetary	2,389,929,835	2,359,016,644	143,796,870	142,729,095	487,650,605	487,504,538	...	...	...	...	3,021,377,310	2,989,250,277
Non-budgetary	...	...	...	...	...	...	...	...	...	...	8,490,000	2,480,450

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance		
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	50,928
...	...	...	...	...	...	...	50,928
Department (Communications)							
Corporate Management Services Program							
Contributions							
Coordination							
Items not required for the current year							
...
...
Total Program							
...
Canadian Identity Program							
Grants							
Participation							
Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in Canadian society and to celebrate Canada Day							
...	5,528,000	2,908,263	(4,645,851)	3,790,412	20	...	6,878,399
Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism							
...	20,342,000	...	(2,234,796)	18,064,061	43,143	...	19,799,299
Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:							
...	24,200	...	298	24,200	298	...	25,389
...	14,550	...	...	14,550	...	...	15,234
...	16,100	...	...	16,100	...	...	16,926
...	16,100	...	...	16,100	...	...	16,926
...	24,200	...	...	24,200	...	...	25,389
...	24,200	...	...	24,200	...	...	25,389
...	20,150	...	...	20,150	...	...	21,158
...	20,150	...	...	20,150	...	...	21,158
...	20,150	...	...	20,150	...	...	21,158
...	24,200	...	...	24,200	...	...	25,389
Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies							
...	22,138,000	...	(4,175,872)	17,962,128	2	...	19,888,818
(S) Payments under <i>Lieutenant Governors Superannuation Act</i>							
...	315,000	...	91,760	406,760	...	...	385,658
(S) Supplementary retirement benefits—Former Lieutenant Governors							
...	121,000	...	12,723	133,723	...	...	134,167
...	48,648,000	2,908,263	(10,951,738)	40,604,525	43,463	...	47,000,457

Transfer Payments—Continued

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						Variance	\$
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	28,501,000	8,000,000	1,530,272	38,031,272	Official languages support Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	38,024,422	6,850	...	33,278,415
...	752,480	...	(99,582)	652,898	Cultural development and heritage Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage: Grants to institutions and public authorities in Canada in accordance with section 35 of the <i>Cultural Property Export and Import Act</i>	652,898	...	...	911,350
...	7,741,000	109,000	(2,701,680)	5,148,320	Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	5,148,320	...	...	8,665,037
...	1,400,000	...	...	1,400,000	Grant to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,400,000	...	...	1,431,650
...	...	...	...	...	Items not required for the current year	...	...	...	430,000
...	9,893,480	109,000	(2,801,262)	7,201,218		7,201,218	...	...	11,438,037
...	87,042,480	11,017,263	(12,222,728)	85,837,015	Total—Grants	85,786,702	50,313	...	91,716,909
Contributions									
Participation									
...	3,041,000	620,425	997,577	4,659,002	Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day	4,644,000	15,002	...	4,913,244
...	...	...	230,500	230,500	Contributions under Special Authority	230,500	...	...	...
...	567,000	...	1,195,986	1,762,986	Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	1,762,956	60	...	2,557,933
...	...	...	...	...	Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres	...	...	...	...
...	11,849,000	3,395,000	4,547,319	19,791,319	Contributions to national amateur sport organizations	19,791,291	28	...	21,097,776
...	31,280,000	...	(143,940)	31,136,060		31,130,905	5,155	...	38,622,556

Contributions to the Canadian Sport and Fitness Administration Centre Inc.	2,500,000	(60,000)	2,500,000	2,500,000	...	3,711,184
Contributions to outstanding amateur athletes	5,000,000	1,840,000	6,840,000	6,838,185	1,815	5,004,080
Contributions to the sponsoring organizations of multi-sport regional, national and international games	9,725,000	1,435,000	(3,977,038)	7,282,962	...	16,282,049
...	64,022,000	5,550,425	4,630,404	74,202,829	22,060	92,188,822
Official languages support	210,515,000	7,100,000	(2,193,156)	215,421,844	...	249,613,238
Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	...	...	...	215,421,844	...	...
Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	8,704,000	1,500,000	4,411,809	14,615,809	37,995	13,882,708
...	219,219,000	8,600,000	2,218,653	230,037,653	37,995	263,495,946
Cultural development and heritage	...	...	...	...	...	...
Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:	2,426,600	1,000,565	3,427,165	3,427,165	...	2,673,375
Contributions to canadian museums to support their public programming activities	335,200	(20,950)	314,250	314,250	...	356,150
Contributions to the Canadian Museums Association	...	...	...	...	...	...
Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:	...	...	...	...	...	...
Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	10,593,320	(1,564,792)	9,028,528	9,028,526	2	12,943,666
Contribution to the Edmonton concert hall	5,700,000	321,544	6,021,544	6,021,544	...	2,540,153
Contributions to cultural infrastructure projects	2,550,000	801,650	3,351,650	3,351,650	...	4,561,737
Contributions to publishing and sound recording organizations to enhance their development and distribution:	...	...	...	...	...	...
Contributions for the Book Publishing Industry Development Program	16,280,000	(999,997)	15,280,003	15,280,003	...	22,669,252
Contributions for the Publications Distribution Assistance Program (Books)	6,054,500	(1,069,302)	4,985,198	4,982,376	2,822	13,934,238
Contributions for the Sound Recording Development Program	4,200,000	...	4,200,000	4,200,000	...	4,200,000
Contributions in support of broadcasting distribution	5,325,000	174,100	5,499,100	5,499,100	...	5,222,747
Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development	2,910,325	147,569	3,057,894	3,057,894	...	3,316,420

Transfer Payments—Continued

Available from previous years	Source of authorities				Total available for use	Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects	Disposition of authorities			
	As shown in		Adjustments and transfers	Used in the current year			Variance		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					\$	\$		\$
...	550,500	...	465,375	1,015,875	1,015,875	...	...	...	1,192,975
...	475,000	...	...	475,000	475,000	...	...	...	475,000
...	...	1,000,000	(417,055)	582,945	582,945	...	...	...	654,500
...	...	...	986,684	986,684	986,684	...	...	...	3,085,791
...	...	...	1,244,500	1,244,500	1,244,500	...	...	...	...
...	...	...	300,000	300,000	300,000	...	...	...	...
...	...	...	5,200,000	5,200,000	5,200,000	...	...	...	...
...	...	...	...	...	...	...	...	...	70,277
...	57,400,445	1,000,000	6,569,891	64,970,336	64,967,512	2,824	...	...	77,896,281
...	340,641,445	15,150,425	13,418,948	369,210,818	369,147,939	62,879	...	...	433,581,049
Program Summary by Activity										
...	112,670,000	8,458,688	(6,321,334)	114,807,354	114,741,831	65,523	...	...	139,189,279
...	247,720,000	16,600,000	3,748,925	268,068,925	268,024,080	44,845	...	...	296,774,361
...	67,293,925	1,109,000	3,768,629	72,171,554	72,168,730	2,824	...	...	89,334,318
...	427,683,925	26,167,688	1,196,220	455,047,833	454,934,641	113,192	...	...	525,297,958
Parks Canada Program										
Grants										
...	24,138	...	...	24,138	24,138	...	...	...	25,569
...	16,092	...	...	16,092	16,000	92	...	...	17,000
...	...	5,000,000	...	5,000,000	5,000,000	...	...	...	3,500,000
...	...	1,800,000	...	1,800,000	1,800,000	...	...	...	...
...	40,230	6,800,000	...	6,840,230	6,840,138	92	...	...	3,542,569
Total—Grants										

Contributions

...	12,552	...	12,552	...	...	13,296
...
...	201,150	...	201,150	...	...	191,787
...	53,104	...	53,104	...	8,018	56,252
...
...	5,029	...	5,029	...	...	5,327
...	24,460	...	24,460	...	...	25,800
...	4,828	...	4,828	...	...	5,114
...	...	...	...	...	...	65,000
...	30,000	...	30,000	...	...	47,500
...	49,500	...	49,500	...	...	150,000
...
...	50,000	...	50,000	...	...	...
...	135,000	...	135,000	...	...	...
...	12,622	...	12,622	...	2,355	...
...	1,750,000	...	1,750,000	...	...	...
...	...	...	...	...	...	112,000
...
...	301,123	...	2,328,245	...	2,317,872	672,076
...
...	128,000	...	134,600	...	...	262,399
...	15,000	...	...	...	...	15,000
...
...	2,174,147	...	2,562,747	...	2,562,516	2,029,982
...	...	...	8,965,100	...	18,548	...
...	...	...	135,000	...	...	...
...	...	...	50,000	...	50,000	...
...	...	...	...	...	...	329,731
...	2,317,147	7,650,100	11,847,447	...	11,828,668	2,637,112
...
...	2,618,270	7,650,100	14,175,692	...	14,146,540	3,309,188
...

Program Summary by Activity						
...	301,123	...	2,328,245	...	2,317,872	672,076
...	2,357,377	14,450,100	18,687,677	...	18,668,806	6,179,681
...
...	2,658,500	14,450,100	21,015,922	...	20,986,678	6,851,757
...
...	430,342,425	40,617,788	476,063,755	...	475,921,319	532,200,643
...

National Archives of Canada						
Grants						
...	600,000	...	600,000	...	600,000	600,000
...
Contributions						
Services, awareness and assistance						
Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services						
...	863,000	...	863,000	...	862,848	999,977
...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Adjustments and transfers	Used in the current year		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	685,000	...	685,000	...	685,093	(93)	...
...	1,548,000	...	1,548,000	...	1,547,941	59	...
...	2,148,000	...	2,148,000	...	2,147,941	59	...
National Film Board							
Grants							
National Film Board operations							
...	17,000	...	17,000	...	7,500	9,500	...
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees							
...	...	...	...	...	...	...	8,012
Contributions							
National Film Board operations							
...	322,000	...	370,850	48,850	376,778	(5,928)	...
...	339,000	...	387,850	48,850	384,278	3,572	...
Total Program							
...	...	...	...	...	...	...	361,611
National Library							
Grants							
...	11,000	...	11,000	...	11,000	...	...
...	61,000	...	61,000	...	61,000	...	...
...	72,000	...	72,000	...	72,000	...	...
Total—Grants							
...	...	...	...	...	...	...	72,000
Contributions							
Canadian library and publishing communities, in support of programs to facilitate access by the disabled to printed documents and to support the conversion of regular print publications to alternate formats for use by the disabled							
...	380,000	...	380,000	...	380,000	...	...
...	452,000	...	452,000	...	452,000	...	...
Total Program							
...	...	...	...	...	...	...	355,071
...	...	...	...	...	...	...	427,071

Details of Respendable Amounts

	Current year		Previous year
	Estimates	Actual	
	\$	\$	\$
Department (Communications)			
Canadian Identity Program			
Budgetary (respendable revenues)			
Cultural development and heritage	1,185,000	1,262,192	1,168,506
Total Program—Budgetary	1,185,000	1,262,192	1,168,506
Parks Canada Program			
Budgetary (respendable revenues)			
Operation	49,900,000	49,910,439	40,037,276
Parks Canada Enterprise Units Revolving Fund	3,668,000	2,934,882	2,845,361
Total Program—Budgetary	53,568,000	52,845,321	42,882,637
Total Department—Budgetary	54,753,000	54,107,513	44,051,143
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Telecommunications	7,813,000	7,813,000	7,052,000
Executive management	2,992,000	2,992,000	2,749,000
Corporate support	2,654,000	2,654,000	3,026,000
Total Program—Budgetary	13,459,000	13,459,000	12,827,000
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations	8,800,000	11,097,906	9,815,689
Total Program—Budgetary	8,800,000	11,097,906	9,815,689
Public Service Commission			
Budgetary (respendable revenues)			
Training programs			
Staff Development and Training Revolving Fund	16,819,000	14,444,256	14,797,861
Total Program—Budgetary	16,819,000	14,444,256	14,797,861
Total Ministry—Budgetary	93,831,000	93,108,675	81,491,693

Revenues

	Current year		Previous year	
	\$		\$	
Department (Communications)				
Corporate Management Services Program				
Tax revenues—				
Goods and services tax	1,777,774		54,042	
Total tax revenues	1,777,774		54,042	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Salary recoveries	...		495,737	
Adjustments to prior year's payables	790,744		1,843,501	
Refunds of operating expenditures	282,586		...	
Refunds of transfer payments	677,602		...	
Sundries	190,801		2,319,053	
	1,941,733		4,658,291	
Proceeds from the disposal of surplus Crown assets	542,126		577,043	
Miscellaneous non-tax revenues	93,041		6,948	
Total non-tax revenues	2,576,900		5,242,282	
Total Program	4,354,674		5,296,324	
Canadian Identity Program				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Salary recoveries	...		2,852	
Sundries	7,892		62,413	
	7,892		65,265	
Service fees—				
Canadian film and videotape certification	367,024		241,598	
	1,553		...	
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Proceeds from Federal-Provincial lotteries	50,614,070		49,317,588	
Sundries	49,427		48,659	
	50,663,497		49,366,247	
Total Program	51,039,966		49,673,110	
Parks Canada Program				
Tax revenues—				
Goods and services tax	1,586,248		2,608,738	
Total tax revenues	1,586,248		2,608,738	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of transfer payments	...		5,245	
Reimbursement of operating and maintenance expenditures	41,855		249,205	
Reimbursement of capital expenditures	...		14,834	
Sundries	...		74,644	
	41,855		343,928	
Privileges, licences and permits—				
Hunting and fishing permits	...		6,747	
Sundries	7,841		600	
	7,841		7,347	
Proceeds from sales	...		6,626	
Proceeds from the disposal of surplus Crown assets	534,033		...	
Miscellaneous non-tax revenues—				
Interest on overdue accounts	371,773		49,805	
Sundries	371,773		145,405	
	371,773		195,210	
Total non-tax revenues	955,502		553,111	
Total Program	2,541,750		3,161,849	
Total Department	57,936,390		58,131,283	
Canadian Radio-television and Telecommunications Commission				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	19,329		15,657	
Adjustments to prior year's payables	185,329		...	
	204,658		15,657	

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Privileges, licences and permits—			National Film Board		
Broadcasting licence fees	74,235,044	68,280,223	Tax revenues—		
Telecommunications fees	...	1,139,871	Goods and services tax	361,810	324,000
	74,235,044	69,420,094	Total Program	361,810	324,000
Proceeds from the disposal of surplus Crown assets	2,687	8,170	National Library		
Miscellaneous non-tax revenues	1,236	53,462	Tax revenues—		
Total Program	74,443,625	69,497,383	Goods and services tax	23,430	27,449
National Archives of Canada			Total tax revenues	23,430	27,449
Tax revenues—			Non-tax revenues—		
Goods and services tax	5,447	5,872	Refunds of previous years' expenditures—		
Total tax revenues	5,447	5,872	Refunds of previous years' expenditures	15,576	29,647
Non-tax revenues—			Adjustments to prior year's payables	24,404	27,327
Refunds of previous years' expenditures—				39,980	56,974
Refunds of previous years' expenditures	39,001	19,739	Service fees—		
Adjustments to prior year's payables	56,667	13,307	Computerized library services	756,040	1,076,149
	95,668	33,046	Canadian University Theses Program	74	769
Service fees—			Library delivery service	97,668	79,139
Receipts from photoduplication services	123,208	121,016	Duplication services	23,921	21,771
Proceeds from the disposal of surplus Crown assets	229,869	89,013		877,703	1,177,828
Miscellaneous non-tax revenues	2,052	3,081		5,123	4,253
Total non-tax revenues	450,797	246,156	Proceeds from the disposal of surplus Crown assets		
Total Program	456,244	252,028		10,105	6,808
National Battlefields Commission			Miscellaneous non-tax revenues		
Tax revenues—			Total non-tax revenues	932,911	1,245,863
Goods and services tax	2,362	777	Total Program	956,341	1,273,312
Total tax revenues	2,362	777	Public Service Commission		
Non-tax revenues—			Tax revenues—		
Refunds of previous years' expenditures—			Goods and services tax	20,345	33,624
Adjustments to prior year's payables	23	74	Total tax revenues	20,345	33,624
Proceeds from the disposal of surplus Crown assets	1,821	5,343	Non-tax revenues—		
Miscellaneous non-tax revenues	271,028	129,640	Refunds of previous years' expenditures—		
Total non-tax revenues	272,872	135,057	Refunds of previous years' expenditures	48,302	104,554
Total Program	275,234	135,834	Adjustments to prior year's payables	290,854	271,921
				339,156	376,475

	Current year	Previous year
	\$	\$
Service fees	1,093,627	1,346,973
Proceeds from the disposal of surplus Crown assets	16,590	12,566
Miscellaneous non-tax revenues	62,732	65,216
Total non-tax revenues	1,512,105	1,801,230
Total Program	1,532,450	1,834,854
Status of Women—Office of the Co-ordinator		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Services expenditure	4,305	16,381
Adjustments to prior year's payables	9,577	68,572
	13,882	84,953
Proceeds from the disposal of surplus Crown assets	12,754	795
Total Program	26,636	85,748
Ministry Summary		
Tax revenues—		
Goods and services tax	3,777,416	3,054,502
Total tax revenues	3,777,416	3,054,502
Non-tax revenues—		
Refunds of previous years' expenditures	2,684,847	5,634,663
Privileges, licences and permits	74,242,885	69,427,441
Service fees	2,461,562	2,887,415
Proceeds from sales	...	6,626
Proceeds from the disposal of surplus Crown assets	1,346,556	697,183
Miscellaneous non-tax revenues	51,475,464	49,826,612
Total non-tax revenues	132,211,314	128,479,940
Total Ministry	135,988,730	131,534,442

SECTION 5

1995-96

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

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Department

Objective

The objective of the Program is to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests and the protection of the health and safety of Canadians, and that citizenship, immigration, refugee and visitor policies and programs are managed consistent with Canada's domestic needs and capacities, and international commitments and responsibilities.

Activity Description

Citizenship registration and promotion

The citizenship registration and promotion activity provides operational policy and program direction on all citizenship matters. It administers and interprets citizenship legislation and participates in community outreach functions to educate clients and the public about citizenship. Services are delivered by local offices serving major centres and outlying communities. These offices assess applications for citizenship grants, proofs and searches, grant citizenship to landed immigrants in Canada, conduct ceremonies to swear in new Canadians, present citizenship certificates, and respond to inquiries from the public.

In-Canada service

In-Canada service performs detailed immigration secondary examination of persons seeking to enter Canada, immigrant and visitor services, case presentation and litigation, business immigration, and operates the case processing centres at Vegreville,

Alberta, and Mississauga, Ontario. In-Canada service plays a lead role in enforcement and interdiction, controlling illegal migration (through investigation, detention and removal), and managing sensitive cases.

Settlement

Settlement assists in the adaptation, settlement and integration of recently arrived permanent residents-immigrants and refugees-in order to achieve early participation in Canadian society.

International service

International service delivers Canada's immigration programs at Canadian missions abroad. This includes immigrant selection, non-immigrant processing, immigration health services, reporting and liaison, and control and interdiction. International service plays a lead role in international migration and refugee issues and in the coordination of the Department's international activities, particularly with respect to relations with Foreign Affairs and International Trade Canada, other countries and multilateral organizations.

Policy

The policy activity develops the policy agenda for Citizenship and Immigration Canada; assesses the domestic and international environments; anticipates emerging issues and offers timely policy advice and leadership; develops policy proposals with respect to major issues and legal and institutional frameworks domestically and internationally; provides the Minister, Deputy Minister and senior departmental managers with timely policy advice; and supports the departmental executive team in the establishment of a strategic policy agenda.

Corporate services

Corporate services provides management direction, coordination and central administrative services to the Department to enable it to carry out its mission.

Immigration and Refugee Board of Canada

Objective

To meet Canada's legislated immigration and refugee related obligations as a signatory to the 1951 Geneva Convention on the Status of Refugees and 1967 Protocol to the Convention by determining claims to refugee status made by persons from within Canada; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; conducting detention reviews for persons detained for immigration reasons; and hearing appeals from persons who have been denied admission to or have been ordered removed from Canada, Canadian citizens and permanent residents whose family members have been refused landing in Canada, and by the Minister from an adjudicator's decision to grant admission or not to order removal.

Activity Description

Immigration appeal

To hear appeals from refusals of sponsored applications for permanent residence, appeals against deportation orders issued against permanent residents, appeals made by persons in possession of valid visas seeking admission to Canada who have been detained, reported or ordered removed at Canadian ports of entry, and appeals by the Minister of an adjudicator's decision to grant admission or not to order removal.

To hear and decide claims for refugee status within Canada.

Inquiries and detention reviews (adjudication)

To conduct inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and conduct detention reviews for persons who have been detained during the examination, inquiry or removal process.

To provide the Board with a complete range of management processes and administrative services.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote				
	\$	\$				Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
...	286,173,000	...	...	286,173,000	1	Operating expenditures			
...	...	...	...	...	1b	Transfer of \$1,764,879 from Citizenship and Immigration Vote 10			
...	...	23,339,038	...	23,339,038		Transfer from Vote 10			
...	...	...	1,764,879	1,764,879		Total—Vote 1			
...	286,173,000	23,339,038	1,764,879	311,276,917		301,746,512	9,530,405	...	292,894,417
Department									
...	24,834,000	...	...	24,834,000	5	Capital expenditures			
...	...	...	...	...	5b	Transfer of \$1,446,499 from Citizenship and Immigration Vote 10			
...	...	...	1	...		Transfer from Vote 10			
...	...	...	1,446,499	1,446,499		Total—Vote 5			
...	24,834,000	1	1,446,499	26,280,500		22,848,256	3,432,244	...	18,676,761
Department									
...	256,335,000	...	...	256,335,000	10	Grants and contributions			
...	...	...	(1,764,879)	(1,764,879)		Transfer to: Vote 1			
...	...	...	(1,446,499)	(1,446,499)		Vote 5			
...	256,335,000	...	(3,211,378)	253,123,622		Total—Vote 10			
...	...	...	...	...	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance			
...	48,645	...	...	48,645	(S)	Contributions to employee benefit plans			
...	25,266,000	...	1,264,000	26,530,000	(S)	Refunds of amounts credited to revenues in previous years			
...	...	...	297,323	297,323	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>			
...	...	...	270,061	270,061	(S)	Spending of proceeds from the disposal of surplus Crown assets			
49,540	...	...	31,951	81,491		270,061	...	...	399,640
49,540	592,656,645	23,339,039	1,863,335	617,908,559		49,633	...	31,858	...
Total budgetary						597,256,295	20,620,406	31,858	581,484,278
Department									
...	...	(1,833,275)	1,833,275	59,276,093	(S)	(L) Loans pursuant to section 119 of the <i>Immigration Act</i> . Limit \$110,000,000 (Net)			
59,276,093	...	...	...	...		20,394	...	59,255,699	(4,420,410)
Total Department—									
49,540	592,656,645	23,339,039	1,863,335	617,908,559		597,256,295	20,620,406	31,858	581,484,278
59,276,093	...	(1,833,275)	1,833,275	59,276,093		20,394	...	59,255,699	(4,420,410)

Immigration and Refugee Board of

Canada		15		69,959,000		...		...		67,712,736		2,246,264		...		69,300,666	
Program expenditures		(S)		69,959,000		...		...		67,712,736		2,246,264		...		69,300,666	
Contributions to employee benefit plans		(S)		7,755,000		...		370,000		7,755,000		...		...		7,529,000	
Spending of proceeds from the disposal of surplus Crown assets		(S)		21,726		...		11,408		...		10,318		11,408		...	
Total Program—Budgetary				77,735,726		...		381,408		75,467,736		2,256,582		11,408		76,829,666	
Total Ministry—																	
Budgetary				695,644,285		23,339,039		2,244,743		672,724,031		22,876,988		43,266		658,313,944	
Non-budgetary				59,276,093		(1,833,275)		1,833,275		20,394		...		59,255,699		(4420,410)	
				59,276,093		...		...		...		...		...		...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance		
\$	\$	\$	\$	\$	\$	\$	\$
...	90,000,000	...	...	90,000,000	...	...	90,000,000
Department Grants							
Settlement							
Grant for the Canada-Quebec Accord on Immigration							
Contributions							
Settlement							
...	42,642,000	...	3,133,500	43,084,168	2,691,332	...	45,829,728
...	14,300,000	...	(96,796)	14,060,136	143,068	...	13,684,139
...	2,200,000	...	(161,016)	2,028,813	10,171	...	1,933,781
...	1,000,000	...	800,000	1,707,934	92,066	...	1,762,959
...	106,193,000	...	(6,887,066)	94,584,814	4,721,120	...	91,388,050
...	166,335,000	...	(3,211,378)	155,465,865	7,657,757	...	154,598,657
...	256,335,000	...	(3,211,378)	245,465,865	7,657,757	...	244,598,657
...	256,335,000	...	(3,211,378)	245,465,865	7,657,757	...	244,598,657

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Non-budgetary (respendable receipts)				
Settlement				
Loan repayments—Section 119	...	12,116,454	13,747,081	
Total Department—Non-budgetary	...	12,116,454	13,747,081	
Total Ministry—Non-budgetary	...	12,116,454	13,747,081	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	3,537		4,970	
Total tax revenues	3,537		4,970	
Non-tax revenues—				
Return on investments—				
Loans, investments and advances—				
Interest on transportation and assistance loans	147,429		229,165	
Refunds of previous years' expenditures—				
Recovery of bad debts	32,343		44,521	
Salary overpayment	6,329		61,141	
Recoverable adjustment assistance loans	1,248		5,909	
Immigration adjustment assistance overpayments	36,850		55,463	
Sundries	598,225		1,024,313	
Refunds of previous years' expenditures	639,712		11,880	
Adjustments to prior year's payables	3,218,162		97	
	4,532,869		1,203,324	
Privileges, licences and permits—				
Rights of landing	57,793,993		555,960	
Citizenship rights fees	10,522,914		187,600	
	68,316,907		743,560	

Service fees—

Grant of citizenship	17,457,735	16,824,801
Proof of citizenship	2,267,344	1,675,361
Search of records	1,098,327	521,494
Other citizenship fees	437,643	357,064
Application fees—		
Permanent residence	38,138,873	38,431,096
Employment authorization	9,458,217	10,612,867
Employment authorization—Entertainers	1,743,342	1,246,137
Visitor visa extension	2,446,329	2,167,921
Alternate reporting	128,049	62,359
Amendment/verification of landing	469,247	429,104
Rate of exchange differential	36,460	43,155
Students	4,298,290	4,365,389
Minister's permit	803,240	736,104
Minister's permit—Extension	65,120	111,041
Discretionary entry	1,043,460	969,742
Replacement of immigration documents	46,821	65,120
Returning resident permit	488,490	635,583
A55 minister's consent	41,171	125,289
Re-instatement of visitor status	930,759	511,217
Criminal rehabilitation	941,015	37,805

	Current year	Previous year
	\$	\$
Transcript of inquiry	...	250
Call out/overtime	1,780	3,215
Investment proposal assessment	6,000	755,071
Order in council	29,225	21,120
Family business	140,775	164,259
File transfer	36,297	63,684
Sale of data	20,722	14,656
Special services	730,675	7,720
Prepaid telegrams and cables	68	47
Repayment of deportation costs	4,710	13,150
Immigration administration fee—Transportation companies	4,220,650	2,192,828
	86,862,834	83,255,392
Proceeds from the disposal of surplus Crown assets	31,951	49,540
Miscellaneous non-tax revenues—		
Gains on foreign currency transactions	10	485
Crown owned housing rentals	15,034	5,876
Court costs	...	4,943
Immigration Act penalties—Transportation companies	2,600	22,200
Immigration Act fines	86,216	91,036
Forfeitures	1,188,480	1,156,880
Removal and detention costs	557,888	183,261
Sundries	17,140	15,879
	1,867,368	1,480,560
Total non-tax revenues	161,759,358	86,961,541
Total Department	161,762,895	86,966,511

	Current year	Previous year
	\$	\$
Immigration and Refugee Board of Canada		
Tax revenues—		
Goods and services tax	3,487	4,663
Total tax revenues	3,487	4,663
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	43,505	30,839
Adjustments to prior year's payables	124,919	115,232
	168,424	146,071
Proceeds from sales	49,950	67,237
Proceeds from the disposal of surplus Crown assets	11,408	10,318
Total non-tax revenues	229,782	223,626
Total Program	233,269	228,289
Ministry Summary		
Tax revenues—		
Goods and services tax	7,024	9,633
Total tax revenues	7,024	9,633
Non-tax revenues—		
Return on investments	147,429	229,165
Refunds of previous years' expenditures	4,701,293	1,349,395
Privileges, licences and permits	68,316,907	743,560
Service fees	86,862,834	83,255,392
Proceeds from sales	49,950	67,237
Proceeds from the disposal of surplus Crown assets	43,359	59,858
Miscellaneous non-tax revenues	1,867,368	1,480,560
Total non-tax revenues	161,989,140	87,185,167
Total Ministry	161,996,164	87,194,800

SECTION 6

1995-96

PUBLIC ACCOUNTS OF CANADA

Environment

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Objective

To foster a national capacity for sustainable development in cooperation with other governments, departments of Government and the private sector that will result in a safe and healthy environment and a sound and prosperous economy.

Activity Description

Atmospheric environment

Provides services to Canadians in the areas of weather, climate, air quality, ice and hydrology; provides meteorological and hydrological warnings and forecasts designed to reduce the impact of anticipated hazards upon life and property; supplies information that allows Canadians to achieve sustainable social and economic benefits while encouraging them to adapt their activities for the overall benefit of the environment; and carries out research in the atmospheric sciences to improve understanding of the atmosphere and to assist Canadians to understand the impact of their activities upon the atmospheric environment.

Environmental protection

Leads the development of response strategies which promote environmentally responsible decision-making; controls pollution from existing sources and assists in the remediation of existing polluted sites while supporting a long-term strat-

Administration

Provides coordination and common support services to the Department and establishes Department-wide policies, methods and information for better decision-making and resource allocation to enable the Deputy Minister to carry out administrative and managerial responsibilities.

Canadian Environmental Assessment Agency

Develops, manages and promotes federal environmental assessment review processes which provide a systematic means of integrating environmental factors into decisions regarding projects, policies and programs.

Environmental conservation

Enables Canadians to make better environmental and economic decisions by helping them understand the linkages between their choices and environmental sustainability; provides authoritative information on the environmental quality results associated with economic decision-making through the development of indicators of sustainability and State of Environment Reports; provides science and interpreted information to support decision-making; meets the Department's responsibilities for the conservation of wildlife, water and wetlands resources based on a strong legislative base; leads Canada's response to the Biodiversity Convention and the development of the Canadian Biodiversity Strategy; and provides headquarters liaison and science support for efforts of the Department's flagship programs to sustain the health of regional ecosystems.

Source of authorities										Disposition of authorities					
Available from previous years		As shown in				Adjustments and transfers	Total available for use	Vote		Used in the current year	\$	\$	\$	\$	Used in the previous year
\$	\$	\$	\$	\$	\$										
...	488,833,000	...	...	...	...	...	488,833,000	1	Operating expenditures						
...	...	...	24,939,963	...	...	...	24,939,963	1a	Transfer of \$5,505,194 from Environment Vote 5						
...	...	...	...	5,505,194	...	5,505,194	5,505,194		Transfer from: Vote 5						
...	...	...	...	...	...	18,000,000	18,000,000		TB Vote 5 ⁽¹⁾						
...	488,833,000	24,939,963	23,505,194	537,278,157					Total—Vote 1	518,415,552	18,862,605	...		530,961,808	
...	58,615,000	...	...	...	...	...	58,615,000	5	Capital expenditures						
...	...	...	...	...	...	(5,505,194)	(5,505,194)		Transfer to Vote 1						
...	58,615,000	...	...	...	...	(5,505,194)	53,109,806		Total—Vote 5	49,814,478	3,295,328	...		72,999,204	
...	46,508,100	...	...	...	...	...	46,508,100	10	Grants and contributions						
...	...	8,889,700	...	...	...	8,889,700	8,889,700	10a	Grants and contributions						
...	46,508,100	8,889,700	...	...	...	...	55,397,800		Total—Vote 10	54,482,716	915,084	...		71,887,381	
...	48,645	...	...	...	...	...	48,645	(S)	Minister of the Environment—Salary and motor car allowance						
122,217	...	...	...	309,510	431,727			(S)	Spending of proceeds from the disposal of surplus Crown assets	48,645	...	...		48,484	
...	35,877,000	...	...	1,795,000	37,672,000			(S)	Contributions to employee benefit plans	316,555	...	115,172		226,514	
...	...	...	...	...	...	...	37,672,000			37,672,000	...	...		39,533,000	
122,217	629,881,745	33,829,663	20,104,510	683,938,135					Total Ministry—Budgetary	660,749,946	23,073,017	115,172		715,656,391	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Atmospheric environment	247,936,625	246,192,213	31,517,000	31,365,243	6,641,441	6,632,180	40,368,000	42,395,585	...	...	245,727,066	241,794,051
Environmental protection	142,889,826	131,004,748	10,284,871	9,949,986	19,495,650	19,322,858	684,000	1,651,945	...	...	171,986,347	158,625,647
Environmental conservation	136,478,628	136,411,335	7,004,435	5,230,819	24,230,400	24,020,653	2,615,000	2,944,126	...	...	165,098,463	162,718,681
Administration	80,819,370	80,486,762	4,259,000	3,223,968	3,943,750	3,942,387	...	...	...	...	89,022,120	87,653,117
Canadian Environmental Assessment Agency	11,499,280	9,605,804	44,500	44,462	1,086,559	564,638	526,200	256,454	...	...	12,104,139	9,958,450
Sub-total	619,623,729	603,700,862	53,109,806	49,814,478	55,397,800	54,482,716	44,193,200	47,248,110	...	...	683,938,135	660,749,946
Revenues netted against expenditures	(44,193,200)	(47,248,110)	...	...	...	...	(44,193,200)	(47,248,110)	...	...	...	...
Total Ministry— Budgetary	575,430,529	556,452,752	53,109,806	49,814,478	55,397,800	54,482,716	...	...	...	...	683,938,135	660,749,946

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	1,082,000	...	1,080,000	1,080,000	...	1,045,000
...	17,000	...	17,000	17,000	...	18,000
...	1,099,000	...	1,097,000	1,097,000	...	1,063,000
...	4,000	...	4,000	4,000	...	4,000
...	1,849,000	...	1,849,000	1,849,000	...	600,000
...	1,853,000	...	1,853,000	1,853,000	...	604,000
...	46,100	...	...	...	...	89,866
...	17,000	...	17,000	17,000	...	18,000
...	2,975,000	...	2,347,505	2,347,505	...	1,966,553
...	6,330,000	...	6,330,000	6,330,000	...	8,774,000
...	941,000	...	685,000	685,000	...	937,000
...	...	...	30,000	30,000	...	...
...	...	...	...	...	...	2,299,000
...	10,309,100	...	9,409,505	9,409,505	...	14,084,419
...
...	...	2,175,000	2,175,000	2,175,000	...	2,500,000
...	...	...	...	...	...	6,000
...	...	...	2,175,000	2,175,000	...	2,506,000
...	13,261,100	2,175,000	14,534,505	14,534,505	...	18,257,419
...
...	1,423,000	...	2,163,441	2,163,440	1	1,915,459
...	634,000	...	634,000	624,740	9,260	713,950
...	377,000	...	47,000	47,000	...	711,000

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
...	...	2,700,000	...	2,700,000	...	...	2,900,000
...	...	...	...	...	...	...	160,000
...	2,434,000	2,700,000	410,441	5,535,180	9,261	...	6,400,409
<hr/>							
...	5,063,000	...	(837,800)	4,141,092	84,108	...	6,209,613
...	270,000	...	...	270,000	...	...	270,000
...	1,000,000	...	(150,000)	850,000	...	...	1,000,000
...	50,000	...	362,450	353,750	58,700	...	1,498,492
...	125,000	...	31,589	156,589	1	...	200,000
...	300,000	...	...	300,000	...	...	300,000
...	1,200,000	...	(135,000)	1,035,017	29,983	...	1,137,989
...	166,000	...	...	166,000	...	...	107,072
...	2,500,000	...	...	2,500,000	...	...	2,500,000
...	...	1,123,000	...	1,123,000	...	...	...
...	...	320,544	...	320,544	...	...	...
...	...	33,000	...	33,000	...	...	...
...
...	...	...	80,000	80,000	...	...	...
...	...	...	25,000	25,000	...	...	...
...	...	...	45,000	45,000	...	...	...
...
...	...	2,891,700	1,201,567	4,093,267	...	...	1,133,369
...	...	...	1,797,000	1,797,000	...	...	742,753

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	50,000	50,000	...	...	...
...	...	...	32,000	32,000	...	...	...
...	...	...	185,200	185,190	10	...	6,488,000
...	...	...	...	...	...	...	955,222
...	17,314,000	(2,493,105)	14,820,895	14,611,148	209,747	...	28,111,013
...	...	...	225,000	225,000	...	...	...
...	752,000	...	752,000	751,090	910	...	834,545
...	150,000	30,000	180,000	179,547	453	...	267,413
...	600,000	...	600,000	600,000	...	...	600,000
...	...	500	500	500	...	...	...
...	...	11,250	11,250	11,250	...	...	...
...	1,502,000	266,750	1,768,750	1,767,387	1,363	...	1,701,958
...	1,242,000	(250,441)	991,559	469,638	521,921	...	809,294
...	81,000	14,000	95,000	95,000	...	...	95,000
...	1,323,000	(236,441)	1,086,559	564,638	521,921	...	904,294
...	33,247,000	6,714,700	40,863,295	39,948,211	915,084	...	53,629,962
...	3,533,000	408,441	6,641,441	6,632,180	9,261	...	7,463,409
...	12,527,000	2,953,950	19,495,650	19,322,858	172,792	...	17,116,288
...	27,623,100	(3,392,700)	24,230,400	24,020,653	209,747	...	42,195,432
...	1,502,000	266,750	3,943,750	3,942,387	1,363	...	4,207,958
...	1,323,000	(236,441)	1,086,559	564,638	521,921	...	904,294
...	46,508,100	8,889,700	55,397,800	54,482,716	915,084	...	71,887,381

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
Budgetary (respendable revenues)	\$	\$	\$	\$
Atmospheric environment	325,000	179,000	291,266	...
Cost recovery from the Department of Indian Affairs and Northern Development for:	906,000	500,000	528,000	...
Hydrometric gauging stations—	220,000	447,979	371,491	...
Yukon	152,000	91,430	261,701	...
Northwest Territories	...	13,734	...	...
Other services	9,188,000	9,838,166	10,170,803	...
Cost recovery from Canadian Heritage for:	...	...	13,979,248	...
Hydrometric gauging stations—	...	...	...	...
Yukon	...	830,993	...	...
Northwest Territories	65,000	1,172,834	...	...
Other services	13,295,000	11,868,228	...	...
Cost recovery from the Department of Fisheries and Oceans for:	...	84,861	...	...
Ice services	6,477,000	6,104,743	6,845,702	...
Other services	...	240,000	...	...
Cost recovery from the Department of National Defence for:	...	130,000	...	...
Canadian Forces weather service	40,000	264,909	...	...
Telecommunications associated services	385,000	592,653	1,677,775	...
National search and rescue program	...	...	191,550	...
Other services	413,000	404,030	391,858	...
Cost recovery from other federal departments for:	1,774,000	2,468,596	170,559	...
miscellaneous services	330,000	269,425	276,983	...
Revenues received for training module	521,000	187,397	35,106	...
Revenues received from third parties for:	37,000	...	360	...
Data access	127,000	190,085	...	...
Tailored and special services	124,000	119,385	...	...
Sale of advertising/custom products	123,000	123,000	...	...
Services to the media sector	4,635,000	4,704,937	...	...
Services to the health care sector	69,000	56,000	...	...
Private aviation sector	80,000	283,643	...	...
Community based weather services	...	...	...	...
Joint marketing and other endeavours	...	...	...	...
Water quantity agreements	...	...	...	...
Water quality monitoring	...	...	...	...
Other services	...	...	...	...
Realty revenue	437,000	376,135	...	...
Miscellaneous sales	645,000	833,422	...	...
Environmental protection	40,368,000	42,395,585	36,596,215	...
Revenues received from other government departments:	...	...	...	...
Miscellaneous services	...	458,942	...	...
Waste and contaminated soil	200,000	184,568	...	...
Ocean dumping application fees	...	57,500	...	...
Revenues received from third parties for:	225,000	147,500	192,500	...
Ocean dumping permits	58,000	206,704	...	...
Information products	89,000	552,871	...	...
Scientific and professional services	40,000	16,234	...	...
Realty revenue	72,000	27,626	267,179	...
Miscellaneous services	684,000	1,651,945	459,679	...
Environmental conservation	766,000	657,913	...	...
Revenues received from other government departments:	...	...	...	...
Miscellaneous services	166,000	98,641	...	...
Regulatory services:	42,000	45,947	...	...
Entry fee—Cap Tourmente	40,000	200,749	...	...
Other services	150,000	46,100	...	...
Information products	200,000	136,784	...	...
Professional and scientific services:	300,000	240,102	...	...
Hydraulics laboratory	145,000	76,950	...	...
Air water interactions	116,000	50,000	...	...
Quality assurance programs	150,000	21,832	...	...
Northern river basins study	...	428,413	...	...
Comprehensive Labrador co-op agreement	439,000	428,354	...	...
United Nations Environmental program	59,000	70,683	...	...
British Columbia Laboratory service agreements	...	...	...	...
Other services	...	...	...	...
Realty revenue	...	181,349	...	...
National Water Research Institute (N.W.R.I.) building recoveries	...	251,169	...	...
Entry fee—Montreal biosphere	42,000	9,140	456,479	...
Miscellaneous services	2,615,000	2,944,126	456,479	...

Details of Spendable Amounts—Concluded

	Current year		Previous year
	Estimates	Actual	Actual
	\$	\$	\$
Canadian Environmental Assessment Agency			
Cost recovery from other government department for:			
Training, information and publications	40,000	63,487	109,138
Revenues received from third parties for:			
Training, information and publications	160,000	87,694	82,427
Federal-Provincial recoveries	326,200	105,273	...
	526,200	256,454	191,565
Total Ministry—Budgetary	44,193,200	47,248,110	37,703,938

Revenues

	Current year		Previous year
	\$	\$	\$
Tax revenues—			
Goods and services tax	609,325		444,498
Total tax revenues	609,325		444,498
Non-tax revenues—			
Refunds of previous years' expenditures—			
Refunds of transfer payments	40,309		110,088
Reimbursement of operating and maintenance expenditures	1,710,566		1,266,687
Reimbursement of capital expenditures	720		(35,294)
Sundries	4,988		31,672
Adjustments to prior year's payables	3,113,413		4,010,391
	4,869,996		5,383,544
Privileges, licences and permits—			
Living accommodations	...		228,249
Taxidermist and aviculture licences	45,311		32,962
Bird hunting permits	2,937,710		2,803,497
Other services	163,256		136,319
	3,146,277		3,201,027
Service fees—			
Hydrometric recoveries	607,815		3,162,277
Other water related recoveries	786,619		98,135
Other services	...		2,375,910
	1,394,434		5,636,322
Proceeds from sales	...		32,976
Proceeds from the disposal of surplus Crown assets	309,510		273,821
Other non-tax revenues	894,511		1,110,161
Total non-tax revenues	10,614,728		15,637,851
Total Ministry	11,224,053		16,082,349

SECTION 7

1995-96

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance
Corporation

Canadian International Trade
Tribunal

Office of the Superintendent of
Financial Institutions

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Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and economic policies

The development of policies and provision of advice pertaining to:

- the domestic and international economic and financial situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- legislation governing federally-regulated financial institutions;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations;
- Canadian social policy and programs;
- tariffs, international trade, development assistance and international financial relations; and

- privatization of Crown corporations and other corporate holdings and the commercialization/privatization of Government services.

Domestic coinage

The provision of funds for the production of domestic coinage.

International financial organizations

The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration

Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest costs

The provision of funds for interest costs on: unmaturing debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and issuing costs

The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal transfer payments

The provision of funds for payments to provincial governments under the Constitution Acts, the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*, the *Public Utilities Income Tax Transfer Act*, and other statutory authority.

Special Program

Objective

To provide for a budgetary payment to the Foreign Claims Fund and a non-budgetary payment in respect of Canada's equity interest in the Hibernia Project.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Legislative auditing

The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from Government customs and excise tax assessments and determinations.

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act* (SIMA) into whether or not the dumping and/or subsidizing found by the Department of National Revenue causes material injury to domestic production;
- references under the *Canadian International Trade Tribunal Act* (the *CITT Act*) by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter;
- investigations under the *CITT Act* of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister or Deputy Minister of National Revenue under the *Customs Act*, the *Excise Tax Act* and SIMA, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA);

- requests from domestic producers for tariff relief on imported textile inputs for production; and

- other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under SIMA.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial institutions supervision and actuarial services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	53,983,000	...	...	53,983,000	1				
...	...	5,000,000	...	5,000,000	1a				
...	53,983,000	5,000,000	...	58,983,000		58,322,422	660,578	...	57,162,199
...	820,000,000	...	...	820,000,000	5	325,774,689	494,225,311	...	521,263,252
...	48,645	...	...	48,645	(S)			...	
...					(S)	48,645		...	48,645
	219,500,000	...	(1,521,300)	217,978,700	(S)	217,978,700		...	461,177,000
...	30,000,000	...	(30,000,000)	...					
420,101,051	...	...	...	420,101,051					
...	...	...	(36,445,995)	(36,445,995)					
420,101,051	30,000,000	...	(66,445,995)	383,655,056		29,558,943	354,096,113	...	25,000,000
...	4,906,000	...	245,000	5,151,000	(S)	5,151,000		...	5,231,000
...	2,100,000	...	...	2,100,000				...	3,100,000
...	34,000,000	22,000,000	(6,085,299)	49,914,701	(S)	49,914,701		...	48,224,227
...	...	...	213,322	213,322	(S)	213,322		...	703,037
...	...	...	123,754,309	123,754,309	(S)	123,754,309		...	...
...	...	...	55,090	55,090	(S)	55,090		...	4,132
25,000	...	...	14,906	39,906	(S)	816	24,184	14,906	26,780
420,126,051	1,164,537,645	27,000,000	50,230,033	1,661,893,729	Total budgetary	812,872,637	494,910,073	354,111,019	1,121,940,272

International Finance Corporation

L10 Payments in an amount not to exceed US \$7,073,000 in accordance with the *Bretton Woods and Related Agreements Act*, for the purpose of capital subscriptions in the International Finance Corporation (IFC), notwithstanding that payments may exceed the equivalent in Canadian dollars estimated at \$9,850,000 on January 19, 1995 and confirmation that there is no callable capital at the IFC (Gross)

10,024,370

71,577

9,778,423

International Development Association

L15 Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$276,333,333 to the International Development Association in accordance with the *Bretton Woods and Related Agreements Act* (Gross)

276,333,333

...

276,333,333

European Bank for Reconstruction and Development (EBRD)

L20 Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$11,903,502 in accordance with the *European Bank for Reconstruction and Development Agreement Act*, for the purpose of subscriptions to the capital of the EBRD and confirmation that the amount of Canada's callable capital to the EBRD is US \$277,748,380 as at March 31, 1995. Limit is US \$60,000,000 (Gross)

(S) Unused authority of US \$12,000,000 at beginning of year (converted to Cdn \$ at that time)

16,467,305

515,932

16,274,468

Total

(S) (L) Payments to the European Bank for Reconstruction and Development in accordance with the *European Bank for Reconstruction and Development Agreement Act*. Limit is US \$60,000,000 (Gross)

Unused authority of US \$12,000,000 at beginning of year (converted to Cdn \$ at that time)

16,467,305

515,932

16,274,468

International Monetary Fund—Enhanced Structural Adjustment Facility

(S) (L) Issuance of loans to the International Monetary Fund's Enhanced Structural Adjustment Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1). Limit is SDR 500,000,000 (Gross)

Unused authority of SRD 349,543,750 at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

88,113,933

...

146,675,956

Total

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Disposition of authorities			Used in the previous year
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
Petro-Canada Limited									
27,228,147	...	...	...	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 22. Limit \$1,000,000,000 (Gross)	...	27,228,147	...
3,830,500,000	...	...	(2,256,854,321)	1,573,645,679	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 5. Limit \$4,900,000,000 (Gross)	...	1,573,645,679	...
4,654,520,248	242,850,002	...	(2,277,657,493)	2,619,712,757		Total non-budgetary	465,336,648	1,103,441	2,153,272,668
420,126,051	1,164,537,645	27,000,000	50,230,033	1,661,893,729		Total Program—Budgetary	812,872,637	494,910,073	354,111,019
4,654,520,248	242,850,002	...	(2,277,657,493)	2,619,712,757		Non-budgetary	465,336,648	1,103,441	2,153,272,668
Public Debt Program									
...	49,500,000,000	(2,500,000,000)	(123,417,100)	46,876,582,900	(S)	Interest and other costs (<i>Financial Administration Act</i>)	46,876,582,900	...	42,088,481,693
...	49,500,000,000	(2,500,000,000)	(123,417,100)	46,876,582,900		Total Program—Budgetary	46,876,582,900	...	42,088,481,693
Fiscal Transfer Payments Program									
...	38,000,000	...	130,870	38,130,870	(S)	Statutory subsidies (Constitution Acts, 1867–1982, and other statutory authorities)	38,130,870	...	38,134,550
...	8,870,000,000	(347,000,000)	277,587,000	8,800,587,000	(S)	Fiscal equalization (<i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act—Part I</i>)	8,800,587,000	...	8,543,415,000
...	...	312,000,000	452,000	312,452,000	(S)	Fiscal stabilization (<i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act—Part II</i>)	312,452,000	...	378,439,000
...	263,000,000	(166,000,000)	(15,364,796)	81,635,204	(S)	Public utilities income tax transfer (<i>Public Utilities Income Tax Transfer Act</i>)	81,635,204	...	254,110,874
...	(435,000,000)	13,000,000	4,945,643	(417,054,357)	(S)	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(417,054,357)	...	(393,020,445)
...	8,736,000,000	(188,000,000)	267,750,717	8,815,750,717		Total Program—Budgetary	8,815,750,717	...	8,821,078,979

Ministry Summary—Concluded

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and Supplementary Estimates	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$				\$	\$	\$			
...	...	7,297,000	...	7,297,000	40	Canadian International Trade Tribunal					
...	...	788,000	...	39,000	(S)	Program expenditures	7,023,688	273,312	...	...	7,014,185
...	827,000		Contributions to employee benefit plans	827,000	...	...	...	806,000
...	...	8,085,000	...	39,000		Total Program—Budgetary	7,850,688	273,312	...	...	7,820,185
Federal Office of Regional Development—Quebec ⁽¹⁾											
...	...	23,419,000	...	...	45	Operating expenditures	...	...	...	...	...
...	1	...	45a	Transfer of \$3,538,275 from Finance Vote 50	...	...	...	...	...
...	3,538,275		Transfer from Vote 50	...	...	...	...	...
...	...	23,419,000	1	3,538,275		Sub-total	...	...	...	...	...
...	26,957,276		Transfer to Ministry of Industry	...	...	...	...	...
...	...	23,419,000	1	(23,419,001)		Total—Vote 45	...	...	...	...	...
...	...	397,987,435	...	...	50	Grants and contributions	...	...	...	...	...
...	1	...	50a	Contribution	...	...	...	...	...
...	(3,538,275)		Transfer to Vote 45	...	...	...	...	...
...	...	397,987,435	1	(3,538,275)		Sub-total	...	...	...	...	...
...	394,449,161		Transfer to Ministry of Industry	...	...	...	...	...
...	(394,449,161)		Total—Vote 50	...	...	...	...	...
...	...	397,987,435	1	(397,987,436)		Liabilities under the <i>Small Business Loans Act</i>	...	...	...	...	...
...	...	48,000,000	...	(48,000,000)	(S)	Contributions to employee benefit plans	...	...	...	...	...
...	...	1,969,000	...	(1,969,000)	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	...
3,120	(3,120)	(S)		...	...	...	...	...
3,120	471,375,435	2	(471,378,557)	...		Total Program—Budgetary	...	...	...	...	...
Office of the Superintendent of Financial Institutions											
...	...	2,543,000	...	...	55	Program expenditures	...	...	...	...	...
...	125,250	...	55b	Program expenditures	...	...	...	...	...
...	...	2,543,000	125,250	...		Total—Vote 55	2,604,832	63,418	...	...	2,494,929
...	(S)	Civil service insurance actuarial liability adjustment	313,266	...	...	...	333,525

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Financial and Economic Policies Program	43,377,600	37,976,569	304,000	1,037,429	...	...	...	...	...	...	...	...	...	...	...	43,681,600	39,013,998	...
Financial and economic policies	49,914,701	49,914,701	...	...	...	...	...	...	...	...	...	...	...	...	...	49,914,701	49,914,701	...
Domestic coinage	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
International financial organizations—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	...	...	...	...	...	...	1,423,733,756	575,412,332	...	...	...	...	...	...	...	1,423,733,756	575,412,332	...
Non-budgetary	148,432,672	152,030,803	560,000	1,768,507	...	...	...	...	...	4,429,000	5,267,704	...	...	...	...	2,619,712,757	465,336,648	2,619,712,757
Administration	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	144,563,672	148,531,606	...
Sub-total—	241,724,973	239,922,073	864,000	2,805,936	1,423,733,756	575,412,332	...	...	...	4,429,000	5,267,704	...	...	...	...	1,661,893,729	812,872,637	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,619,712,757	465,336,648	2,619,712,757
Non-budgetary	(4,429,000)	(5,267,704)	...	...	...	...	...	...	...	(4,429,000)	(5,267,704)	...	...	...	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—	237,295,973	234,654,369	864,000	2,805,936	1,423,733,756	575,412,332	...	...	...	...	...	...	...	...	...	1,661,893,729	812,872,637	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,619,712,757	465,336,648	2,619,712,757
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Public Debt Program	46,433,945,237	46,433,945,237	...	...	...	...	...	...	...	...	...	...	...	...	...	46,433,945,237	46,433,945,237	...
Interest costs	442,637,663	442,637,663	...	...	...	...	...	...	...	...	...	...	...	...	...	442,637,663	442,637,663	...
Servicing and issuing costs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	46,876,582,900	46,876,582,900	...	...	...	...	...	...	...	...	...	...	...	...	...	46,876,582,900	46,876,582,900	...
Fiscal Transfer Payments Program—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	...	...	...	...	...	...	8,815,750,717	8,815,750,717	...	...	...	...	...	...	...	8,815,750,717	8,815,750,717	...
Special Program—	1,553,442,789	1,482,787,123	...	...	...	...	...	...	...	...	...	...	...	...	...	1,553,442,789	1,482,787,123	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	112,000,000	104,187,722	112,000,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Department—	48,667,321,662	48,594,024,392	864,000	2,805,936	10,239,484,473	9,391,163,049	...	...	...	...	...	...	...	...	...	2,731,712,757	569,524,370	2,731,712,757
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Auditor General	50,169,562	49,715,958	1,000,000	803,571	404,000	398,000	...	...	...	...	...	...	...	...	...	51,573,562	50,917,529	...
Legislative auditing	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	50,169,562	49,715,958	1,000,000	803,571	404,000	398,000	...	...	...	...	...	...	...	...	...	51,573,562	50,917,529	...

Canada Deposit Insurance Corporation—Non-budgetary	...	...	...	...	...	...	...	...	3,840,000,000 (533,000,000)	3,840,000,000	(533,000,000)
Canadian International Trade Tribunal—Budgetary	8,102,000	7,678,703	22,000	171,985	...	...	...	...	...	8,124,000	7,850,688
Office of the Superintendent of Financial Institutions											
Financial institutions supervision and actuarial services	116,856,326	39,629,772	459,000	1,057,800	...	...	39,098,000	36,481,057	...	...	4,206,515
Civil service insurance actuarial liability adjustment	313,266	313,266	...	...	...	...	...	...	...	313,266	313,266
Sub-total	117,169,592	39,943,038	459,000	1,057,800	...	...	39,098,000	36,481,057	...	...	4,519,781
Revenues netted against expenditures	(39,098,000)	(36,481,057)	...	...	...	...	(39,098,000)	(36,481,057)	...	...	...
Total Program—Budgetary	78,071,592	3,461,981	459,000	1,057,800	...	...	...	...	...	78,530,592	4,519,781
Total Ministry—Budgetary	48,803,664,816	48,654,881,034	2,345,000	4,839,292	10,239,888,473	9,391,561,049	...	...	...	59,045,898,289	58,051,281,375
Non-budgetary	...	...	...	...	...	...	...	...	6,571,712,757	36,524,370	36,524,370

Transfer Payments

[illegible]

Contributions		404,000		...		404,000		...		423,238	
Legislative auditing		...		...		...		...		...
Canadian Comprehensive Auditing Foundation		...		...		...		...		6,000	
Total Program		404,000		...		404,000		...		427,238	
Federal Office of Regional Development—Quebec ⁽²⁾											
Grants											
Promotion of the economic development of the regions of Quebec											
Grants to the Gaspé/Magdalen Islands Economic Development Corporation											
Grants under the Montreal Development Fund		750,000		...		(750,000)		...		...
Grants under the program for regional development Quebec		110,000		...		(110,000)		...		...
		1,358,000		...		(1,358,000)		...		...
Total—Grants		2,218,000		...		(2,218,000)		...		...
Contributions											
Promotion of the economic development of the regions of Quebec											
Contributions to the province of Quebec under the Canada Infrastructure Works Agreement											
Contributions under the manufacturing productivity improvement program		263,376,500		...		(263,376,500)		...		...
Contributions under the <i>Industrial and Regional Development Act</i> and outstanding commitments under discontinued predecessor programs		13,467,032		...		(13,467,032)		...		...
Contributions to the enterprise development program		1,772,714		...		(1,772,714)		...		...
Contributions under the Support Program for Research Institutes		12,200,000		...		(12,200,000)		...		...
Contributions under the Canada/Quebec Sub-agreement on the development of the tourism industry		26,807,772		...		(26,807,772)		...		...
Contributions to the innovation assistance program		5,829,634		...		(5,829,634)		...		...
Contributions to the Quebec salmon economic development program		5,910,224		...		(5,910,224)		...		...
Contributions to the program for disadvantaged areas		2,700,000		...		(2,700,000)		...		...
Contributions to the support program for regional development activities		6,324,598		...		(6,324,598)		...		...
Contributions to the tourist attraction and infrastructure assistance program		2,454,527		...		(2,454,527)		...		...
Contributions to the Canada/Quebec industrial infrastructure assistance program		3,390,000		...		(3,390,000)		...		...
Contributions under the Atlantic enterprise program		610,834		...		(610,834)		...		...
Contributions under the support program for technology development assistance centres		224,479		...		(224,479)		...		...
Contributions to the recovery program for East Montreal		1,388,091		...		(1,388,091)		...		...
Contributions to the National Centre for Public Transportation		10,000,000		...		(10,000,000)		...		...
Incentives to encourage the participation of Quebec businesses in federal government procurement programs		550,000		...		(550,000)		...		...
Contributions to support "Maison des régions"		248,890		...		(248,890)		...		...
Contributions program for the Montreal Development Fund		291,700		...		(291,700)		...		...
Contributions under the industrial recovery program for South-West Montreal		12,815,000		...		(12,815,000)		...		...
Contributions under the assistance program for Montreal regional development		3,410,399		...		(3,410,399)		...		...
		291,423		...		(291,423)		...		...

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	\$	\$					
\$	\$	\$	\$	\$	\$	\$	\$
...	87,902	...	(87,902)	...	...	...	...
...	1,143,000	...	(1,143,000)	...	...	...	...
...	174,873	...	(174,873)	...	...	...	...
...	604,534	...	(604,534)	...	...	...	...
...	300,000	...	(300,000)	...	...	...	...
...	320,281	...	(320,281)	...	...	...	...
...	3,700,275	...	(3,700,275)	...	...	...	...
...	5,499,753	...	(5,499,753)	...	...	...	...
...	48,000,000	...	(48,000,000)	...	...	...	...
...	3,300,000	...	(3,300,000)	...	...	...	...
...	6,475,000	...	(6,475,000)	...	...	...	...
...	100,000	...	(100,000)	...	...	...	...
...	...	1	(1)	...	...	...	...
...	443,769,435	1	(443,769,436)	...	...	...	...
...	445,987,435	1	(445,987,436)	...	...	...	...
420,101,051 ⁽¹⁾	10,253,991,435	(187,999,999)	(246,204,014)	10,239,888,473	9,391,561,049	494,231,311	354,096,113
Total Ministry							9,832,046,469 ⁽²⁾

(S) Statutory transfer payment

(1) Amends previous year's *Public Accounts of Canada*.

(2) During the year, Federal Office of Regional Development—Quebec was transferred to the Ministry of Industry. Therefore, the previous year's transfer payments have been restated by \$ 242,774,715.

Department	Current year			Previous year	
	Estimates		Actual	Actual	Actual
	\$	\$	\$		
Financial and Economic Policies Program					
Budgetary (respendable revenues)					
Administration					
Expenditures for goods and services recovered from					
Treasury Board and the Office of the Comptroller					
General	4,429,000	5,267,704	6,181,912		
Total Program—Budgetary	4,429,000	5,267,704	6,181,912		
Total Department—Budgetary	4,429,000	5,267,704	6,181,912		
Canada Deposit Insurance Corporation					
Non-budgetary (respendable receipts)					
Repayment of advances to the Corporation	...	933,000,000	1,341,000,000		
Total Program—Non-budgetary	...	933,000,000	1,341,000,000		
Office of the Superintendent of Financial Institutions					
Budgetary (respendable revenues)					
Financial institutions supervision and actuarial services	39,098,000				
Assessments on:					
Canadian Payments Association	...	16,803	20,742		
Banks, trust and loan companies	...	15,150,606	16,188,983		
Insurance companies	...	16,640,764	20,458,564		
Investment companies	...	...	(58,634)		
Co-operative credit societies	...	374,372	533,793		
	39,098,000	32,182,545	37,143,448		

(1) Breakdown of amount as shown in the Main Estimates not available.

Services provided to Canada Deposit Insurance Corporation	...	153,405	433,360
Services provided to Canada Pension Plan	...	1,311,203	900,126
Fees collected under <i>Pension Benefits Standards Act</i>	...	2,774,457	2,911,116
Penalties	...	...	...
Other revenues netted against expenditures	...	55,471	144,826
Refunds of previous years' expenditures	...	3,976	3,359
Adjustments to prior year's payables	...	...	66,611
Total Program—Budgetary	39,098,000⁽¹⁾	36,481,057	41,602,846
Total Ministry—Budgetary	43,527,000	41,748,761	47,784,758
Non-budgetary	...	933,000,000	1,341,000,000

Revenues

Department	Current year	Previous year	Current year	Previous year
	\$	\$		\$
Financial and Economic Policies Program			Government Telecommunications and Informatics Services	
Tax revenues—			Revolving Fund	28,422
Goods and services tax	21,111	15,304	Canadian Heritage	50,247
			Canada Communications Group	7,972,304
Total tax revenues	21,111	15,304	Translation	24,596
			Agriculture	50,040
			Consulting and Audit Canada Revolving Fund	24,414
			RADIAN Revolving Fund	176,798
			CORCAN Revolving Fund	3,570,948
Non-tax revenues—				4,073,599,618
Return on investments— ⁽¹⁾				4,340,194,758
Loans, investments and advances—			Refunds of previous years' expenditures—	
Canada Deposit Insurance Corporation	123,199,316	186,166,875	Refund of salaries, goods and services	62,041,450
Bank of Canada—Transfer of profit	1,841,162,874	1,570,691,552	Refund of transfer payments from provinces and territories	1,925
Canada Development Investment Corporation—			Adjustments to prior year's payables	576,117
Dividend	10,000,000	10,020,000		1,172,556
Petro Canada—Dividend	28,463,021	22,960,939		1,284,908
Cooperative Energy Corporation—Transfer of profit	...	1,123,991	Service fees—	
Federal-provincial employment loans	...	107,579	Fines, penalties and forfeitures	70,257
program	...	...	Fees—Access to information	3,279
Federal-provincial fiscal				73,536
arrangements	58,944	58,944		228,094,579
Municipal Development and Loan			Domestic coinage	105,888,043
Board	1,810,764	2,100,142	Proceeds from sales—	
Winter capital projects fund	2,263,747	2,815,679	Sale of crown corporations	...
Jamaica	2,607,463	3,064,986	Sale of other publications	148,286
				241,675
United Kingdom—United Kingdom Financial Agreement				241,675
Act, 1946	4,225,001	4,881,575		
Deferred interest	4,215,862	4,215,862	Proceeds from the disposal of surplus Crown assets	14,906
International Monetary Fund—Enhanced Structural				41,371
Adjustment Facility	22,229,917	17,276,149	Net gain on exchange	...
Ottawa Civil Service Recreational Association	2,680	8,633		36,281,746
			Miscellaneous non-tax revenues—	
Foreign exchange accounts—			Unclaimed balances—Bank of Canada	2,174,937
International reserves held in the Exchange Fund Account—			Transfer from the following accounts which were unclaimed	2,477,137
Transfer of profit	1,383,292,160	1,905,572,883	or outstanding for ten years or more—Outstanding	
International Monetary Fund—Subscriptions—Transfer			Imprest Account—	
of profit	40,328,319	26,709,034	Cheques	844,982
			Unclaimed cheques	9,207,562
Current assets—Cash—			Recovery of employee pay deduction	9,594,055
Interest—Chartered banks	39,379,101	33,252,601	Recovery of employee benefits	9,805
Interest—Short term deposits	330,571,287	113,125,023	Other miscellaneous revenues	(41)
Interest on bank deposits	...	1,941,478	Liabilities transferred from Government Annuities Account	1,513,439
Interest on investment re: military purchases	...	6,642,771		395,484
				...
Consolidated accounts—				
Unemployment Insurance Account	227,859,339	423,849,466		
Other accounts—				
Retirement of unmatured debt	...	72,687		
Optional Services Revolving Fund	32,054	1,818,184		

	Current year	Previous year
	\$	\$
Mortgage interest premium	363,012	411,637
Profit on exchange	2	19
	15,674,381	15,217,628
Total non-tax revenues	4,380,224,798	4,499,170,869
Total Program	4,380,245,909	4,499,186,173
Public Debt Program		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Transfer from matured debt outstanding	2,347,391	1,309,492
Total Program	2,347,391	1,309,492
Total Department	4,382,593,300	4,500,495,665
Auditor General		
Tax revenues—		
Goods and services tax	33,822	11,010
Total tax revenues	33,822	11,010
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	63,647	29,281
Adjustments to prior year's payables	23,764	68,274
	87,411	97,555
Service fees—		
Auditing services rendered to organizations	816,113	817,677
Proceeds from the disposal of surplus Crown assets	3,668	7,045
Miscellaneous non-tax revenues	40,769	39,792
Total non-tax revenues	947,961	962,069
Total Program	981,783	973,079
Canadian International Trade Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	1,156
Miscellaneous non-tax revenues—		
Miscellaneous	5	10
Total Program	5	1,166

	Current year	Previous year
	\$	\$
Office of the Superintendent of Financial Institutions		
Tax revenues—		
Goods and services tax	15,562	32,733
Tax on insurance premiums: ⁽³⁾		
On insurance placed with unauthorized insurers	855,755	220,965
On insurance placed with authorized insurers through brokers or agents outside Canada	125,892	252,076
	981,647	473,041
Total tax revenues	997,209	505,774
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	...	1,261
Total non-tax revenues	...	1,261
Total Program	997,209	507,035

Ministry Summary		
Tax revenues—		
Tax on insurance premiums	981,647	473,041
Goods and services tax	70,495	59,047
Total tax revenues	1,052,142	532,088
Non-tax revenues—		
Return on investments	4,073,599,618	4,340,194,758
Refunds of previous years' expenditures	62,706,903	1,383,619
Service fees	889,649	838,417
Domestic coinage	228,094,579	105,888,043
Proceeds from sales	148,286	241,675
Proceeds from the disposal of surplus Crown assets	18,574	49,677
Net gain on exchange	...	36,281,746
Miscellaneous non-tax revenues	18,062,546	16,566,922
Total non-tax revenues	4,383,520,155	4,501,444,857

Total Ministry	4,384,572,297	4,501,976,945 ⁽³⁾
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(1) Interest unless otherwise indicated.

(2) During the year, Federal Office of Regional Development—Quebec was transferred to the Ministry of Industry. Therefore, the previous year's revenues have been restated by \$ 42,104,443.

(3) Under Part of the *Excise tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province or territory of Canada. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.



SECTION 8

1995-96

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Canadian Saltfish Corporation

Freshwater Fish Marketing
Corporation

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Department

Objective

To undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, and to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; and to coordinate the policies and programs of the Government of Canada respecting Oceans.

Activity Description

Science

Research and the provision of reliable scientific advice for the management of fisheries and fish habitat; research and the description of the climate of the ocean and its influence on fish stocks and the atmosphere; description, quantification and communication of marine environmental factors relating to marine engineering and transportation; hydrographic surveying and charting of Canadian waters for the purpose of safe navigation; development and refinement of methodology and technology needed for the Department's scientific role and transfer of technology to Canadian industry; coordination of the Government of Canada's marine science program.

Fisheries operations

All federal fisheries and habitat management and development functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones, including the river systems and lakes in all of those provinces except where authority has been delegated to the provinces or territories for the management of inland fisheries; including management in Canadian por-

tions of trans-boundary rivers, shared management of interception fisheries in international waters and management of the Native, recreational and commercial fishing effort; and the planning and execution of those functions through which the Department manages the fisheries resource and the primary sector of the fishing industry.

Inspection services

Inspection services include the development, formulation and implementation of national policies, regulations and programs to ensure that Canadian produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards; and that imported fish and fish products meet minimum standards of identity, quality and safety.

International

Making international arrangements to advance Canada's fisheries conservation and trade interests, in cooperation with other Government departments; the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries; and formulation and representation of fisheries trade positions.

Corporate policy and program support

Executive direction of the program, corporate and regional management, capital asset management and provision of policy and administrative services; the overall coordination of federal policies and programs relating to oceans; and the development and promulgation of the Department's national regulations and the direction of the Department's enforcement activities.

Canadian coast guard

Marine transportation activities encompass the provision of marine navigation systems, including short and long range navigational aids, waterways, vessel traffic services, safety and public correspondence communications; provision of route assistance through ice-infested waters; monitoring and control of potentially hazardous ice conditions; provision of facilities and services in support of other departments and agencies; coordination of the resupply of northern settlements; support of arctic research and development; direct services as part of the federal Government's commitment to marine search and rescue, enhanced by the use of the Canadian Marine Rescue Auxiliary organizations; promotion of boating safety; development, promulgation and enforcement of policies, regulations and standards relative to marine transportation; and emergency planning and pollution clean-up.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$							
...	508,437,000	...	...	508,437,000	1	Operating expenditures				
...	...	...	1	...	1a	Transfer of \$1,658,300 from Fisheries and Oceans Vote 5, and \$21,443,799 from Fisheries and Oceans Vote 10				
...	...	...	1	...	1b	Transfer of \$33,971,436 from Fisheries and Oceans Vote 10, and \$419,202,000 from Transport Vote 1				
...	...	...	...	419,202,000		Transfer from: Vote 1 (Transport)				
...	...	...	...	1,658,300		Vote 5				
...	...	...	...	55,415,235		Vote 10				
...	508,437,000	2	476,275,535	984,712,537		Total—Vote 1	954,729,859	29,982,678	...	950,808,071
...	84,783,000	...	...	84,783,000	5	Capital expenditures				
...	...	1	...	...	5b	Transfer of \$90,787,999 from Transport Vote 5				
...	...	...	90,787,999	90,787,999		Transfer from Vote 5 (Transport)				
...	...	...	(1,658,300)	(1,658,300)		Transfer to Vote 1				
...	84,783,000	1	89,129,699	173,912,700		Total—Vote 5	149,446,403	24,466,297	...	177,995,333
...	266,113,700	...	...	266,113,700	10	Grants and contributions				
...	...	...	(55,415,235)	(55,415,235)		Transfer to Vote 1				
...	266,113,700	...	(55,415,235)	210,698,465		Total—Vote 10	78,845,799	131,852,666	...	108,061,555
...	48,645	...	(2,223)	46,422	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	46,422	...	...	48,645
...	200,000	...	(200,000)	...	(S)	Liabilities under the <i>Fisheries Improvement Loans Act</i>	...	...	...	22,757
...	36,922,000	...	32,499,144	69,421,144	(S)	Contributions to employee benefit plans	69,421,144	...	...	75,097,000
...	...	...	16,969	16,969	(S)	Collection agency fees	16,969	...	...	18,114
...	...	...	99,605	99,605	(S)	Refunds of amounts credited to revenues in previous years	99,605	...	...	79,521
645,600	...	...	...	645,600	(S)	Spending of proceeds from the disposal of surplus Crown assets:				
...	...	...	1,114,713	1,114,713		Unused proceeds from the previous year				
...	...	...	89,500	89,500		Proceeds received during the year				
...	...	...	...	...		Transfer from Transport (Canadian coast guard)				
645,600	...	...	1,204,213	1,849,813		Total—Spending of proceeds from the disposal of surplus Crown assets	974,139	393	875,281	699,911
...	...	...	...	...		Appropriations not required for the current year	...	...	...	400
645,600	896,504,345	3	543,607,707	1,440,757,655		Total budgetary	1,253,580,340	186,302,034	875,281	1,312,831,307

Ministry Summary—Concluded

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Available for use in subsequent years			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	\$	\$		
150,000	150,000	L38b	Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, <i>Appropriation Act No. 5, 1955</i> ; Limit \$150,000 (Net)				150,000	...	
645,600	896,504,345	3	543,607,707	1,440,757,655		Total Department—					875,281	1,312,831,307 ⁽¹⁾
150,000	150,000		Budgetary Non-budgetary					150,000	...
Canadian Saltfish Corporation ⁽²⁾												
...		(Budgetary) Appropriations not required for the current year					...	3,650,000
27,350,000		(Non-budgetary) Appropriations not required for the current year					...	(3,650,000)
Total Program—												
...		Budgetary					...	3,650,000 ⁽¹⁾
...		Non-budgetary					...	(3,650,000)
Freshwater Fish Marketing Corporation												
27,200,000	27,200,000	L30b	Loans to the Corporation and guarantees for loans pursuant to the <i>Freshwater Fish Marketing Act</i> . Aggregate of all amounts borrowed by the Corporation limited to \$30,000,000 (Net)					25,000,000	(950,000)
27,200,000	27,200,000		Total Program—Non-budgetary					25,000,000	(950,000)
645,600	896,504,345	3	543,607,707	1,440,757,655		Total Ministry—					875,281	1,316,481,307 ⁽¹⁾
27,350,000	27,350,000		Budgetary Non-budgetary					25,150,000	(4,600,000)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repaid in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1.) Non-budgetary authority (loan, investment or advance).

(2) During the year, the Canadian coast guard activity was transferred from the Ministry of Transport. Therefore, the previous year's expenditures have been restated by \$534,918,676.

(3) During the year, Canadian Saltfish Corporation was repealed pursuant to Bill C-65 effective April 1, 1995.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Science	172,125,937	180,845,697	8,657,900	8,890,055	599,500	593,462	...	...	...	...	...	...	...	...	...	181,383,337	190,329,214	...
Fisheries operations	191,157,536	199,703,738	7,144,900	6,940,840	206,800,365	75,167,692	...	...	...	...	...	...	...	...	...	405,102,801	281,812,270	...
Inspection services	29,808,592	31,416,907	581,900	582,265	...	...	...	...	...	...	...	...	...	...	...	30,380,492	31,999,172	...
International	5,348,700	5,048,567	19,600	14,435	2,500	2,500	...	...	...	...	...	...	...	...	...	5,370,800	5,065,502	...
Corporate policy and program support	211,294,635	168,213,586	66,953,400	51,965,172	1,568,100	1,478,412	1,095,509	1,095,509	1,095,509	...	...	...	...	...	...	278,720,626	220,561,661	...
Canadian coast guard	459,028,558	452,677,111	90,535,000	81,053,636	1,728,000	1,603,733	11,521,959	11,521,959	11,521,959	...	...	...	...	...	...	539,789,599	523,812,521	...
Fishing vessel insurance plan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150,000	...	...
Sub-total—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	1,068,763,958	1,037,905,606	173,912,700	149,446,403	210,698,465	78,845,799	12,617,468	12,617,468	12,617,468	...	...	...	...	...	...	1,440,757,655	1,253,580,340	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150,000	...	...
Revenues netted against expenditures	(12,617,468)	(12,617,468)	...	...	...	...	(12,617,468)	(12,617,468)	(12,617,468)	...	...	...	...	...	...	...	...	...
Total Department—	1,056,146,490	1,025,288,138	173,912,700	149,446,403	210,698,465	78,845,799	...	...	...	...	...	...	...	...	...	1,440,757,655	1,253,580,340	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150,000	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Freshwater Fish Marketing Corporation—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,200,000	27,200,000	2,200,000
Total Ministry—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	1,056,146,490	1,025,288,138	173,912,700	149,446,403	210,698,465	78,845,799	...	...	...	...	...	...	...	...	...	1,440,757,655	1,253,580,340	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,350,000	27,350,000	2,200,000

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use				
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	533,900	...	49,900	583,800	580,460	3,340	...	563,330
...
...	...	...	...	...	...	...	...	34,933,436
...	...	...	2,500	2,500	2,500	...	...	...
...	161,500	...	(110,700)	50,800	30,000	20,800	...	122,023
...	695,400	...	(58,300)	637,100	612,960	24,140	...	35,618,789
...	5,700	...	10,000	15,700	13,002	2,698	...	2,300
...	...	...	...	...	...	...	...	176,545
...	5,700	...	10,000	15,700	13,002	2,698	...	178,845
...	368,600	...	(25,000)	343,600	291,844	51,756	...	1,302,074
...	...	...	860,500	860,500	860,328	172	...	...
...	...	...	28,244,300	28,244,300	28,235,197	9,103	...	28,877,372
...	...	...	494,300	494,300	490,947	3,353	...	560,846

Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	...	...	198,600	198,600	198,600	...	33,357	...	116,786
Contributions to organizations in order to carry out projects, programs and activities in support of sustainable fisheries	...	...	500,000	500,000	500,000	...	27,316	...	771,725
Contributions under the Canada-Newfoundland Cooperation Agreement for salmonid enhancement/conservation	...	...	1,773,200	(231,300)	1,773,200	...	1,769,387	3,813	1,197,734
Contributions under the Canada-New Brunswick Agreement on recreational fisheries development	...	...	1,780,500	745,000	1,780,500	...	1,775,311	5,189	2,168,348
Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery	...	...	11,050,000	...	11,050,000	...	10,722,546	327,454	11,054,180
Contributions under the plant workers adjustment program	...	...	400,000	400,000	400,000	...	297,324	102,676	15,301,149
Contribution under the Canada-Newfoundland Cooperation Agreement for fishing industry development	...	...	640,000	70,000	640,000	...	639,759	241	337,980
Contribution to the Pacific Salmon Foundation	...	...	650,000	...	650,000	...	96,000	554,000	198,266
Contributions to holders of active groundfish licences who qualify under the terms and conditions for the licence retirement program of the Atlantic Groundfish Strategy	...	...	151,679,365	(66,920,635)	151,679,365	...	28,944,122	122,735,243	...
Contributions to older groundfish fishermen who meet model terms and conditions for the early retirement program of the Atlantic Groundfish Strategy	...	...	7,779,000	2,779,000	7,779,000	...	...	7,779,000	...
Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	...	...	407,000	...	407,000	...	407,000	...	399,000
Items not required for the current year	...	...	...	...	...	...	...	...	7,624,395
Inspection services	...	...	239,685,600	(32,885,235)	206,800,365	...	75,167,692	131,632,673	69,909,855
Items not required for the current year	...	...	...	...	...	...	...	...	15,000
International	...	...	...	...	...	...	...	...	2,000
Items not required for the current year	...	...	...	...	...	...	...	...	...
Corporate policy and program support	...	...	...	...	...	...	...	...	...
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans related issues	...	...	66,300	(176,000)	66,300	...	59,000	7,300	119,000
Contributions to harbour authorities for the management of scheduled commercial fishing harbours in accordance with the <i>Fishing and Recreational Harbours Act</i> and Regulations	...	...	795,000	795,000	795,000	...	795,000	...	223,400
Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	...	...	286,000	(24,628,700)	286,000	...	286,000	...	232,000
Contribution to the South Indian Lake dock construction project	...	...	300,000	300,000	300,000	...	240,000	60,000	...

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments and transfers	Used in the current year		Available for use in subsequent years	
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$
...	570,000	...	(500,000)	68,412	1,588	...	83,000
...	200,000	...	(200,000)	...	...	...	22,757
...	...	...	...	...	...	...	110,493
...	25,927,000	...	(24,409,700)	1,448,412	68,888	...	790,650
...	...	...	203,000	203,000	...	...	213,700
...	...	...	1,500,000	1,375,733	124,267	...	1,319,073
...	...	...	25,000	25,000	...	...	...
...	...	...	...	...	...	...	36,400
...	...	...	1,728,000	1,603,733	124,267	...	1,569,173
...	265,618,300	...	(55,556,935)	78,232,839	131,828,526	...	72,465,523
Departmental Summary by Activity							
...	539,600	...	59,900	593,462	6,038	...	742,175
...	239,685,600	...	(32,885,235)	75,167,692	131,632,673	...	104,843,291
...	...	...	...	...	...	...	15,000
...	...	...	2,500	2,500	...	...	2,000
...	26,088,500	...	(24,520,400)	1,478,412	89,688	...	912,673
...	...	...	1,728,000	1,603,733	124,267	...	1,569,173
...	266,313,700	...	(55,615,235)	78,845,799	131,852,666	...	108,084,312 ⁽¹⁾
...	266,313,700	...	(55,615,235)	78,845,799	131,852,666	...	108,084,312 ⁽¹⁾

(S) Statutory transfer payment.

(1) During the year, the Canadian coast guard activity was transferred from the Ministry of Transport. Therefore, the previous year's transfer payments have been restated by \$1,569,173.

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
Department	\$	\$	\$	\$
Budgetary (respondable revenues)				
Corporate policy and program support	...	4,011	...	9,599
Proceeds from sales	...	2,240	...	...
Revenues from rentals and concessions	...	89,386	...	98,632
Revenues from optional services	...	...	...	...
Recoveries from other Government departments and other	338,000	999,872	517,056	...
	338,000	1,095,509	625,287	...
Canadian coast guard				
Aircraft resupply	9,000,000	8,462,131	6,574,641	...
Employee deductions for housing rentals	470,000	384,871	422,735	...
Prescott shops operations	90,000	46,426	75,355	...
Recovery from Department of Environment for marine telecommunications services and helicopter services	26,000	5,554	64,871	...
Ship safety and registration tariffs	...	...	50,795	...
Marine radio traffic revenue	1,277,000	1,260,393	809,337	...
Miscellaneous	472,000	1,362,584	729,764	...
	11,335,000	11,521,959	8,727,498	...
Total Department—Budgetary	11,693,000⁽²⁾	12,617,468	9,352,785⁽¹⁾	...
Canadian Saltfish Corporation⁽³⁾				
Non-budgetary (respondable receipts)				
Loan repayments	...	...	...	7,300,000
Total Program—Non-budgetary	...	...	...	7,300,000
Freshwater Fish Marketing Corporation				
Non-budgetary (respondable receipts)				
Loan repayments	...	21,900,000	...	36,100,000
Total Program—Non-budgetary	...	21,900,000	...	36,100,000
Total Ministry—Budgetary	11,693,000⁽²⁾	12,617,468	9,352,785⁽¹⁾	...
Non-budgetary	...	21,900,000	43,400,000	...

(1) During the year, the Canadian coast guard activity was transferred from the Ministry of Transport. Therefore, the previous year's amounts have been restated by \$9,352,785.

(2) This amount was increased to \$12,617,468 during the year.

(3) During the year, Canadian Saltfish Corporation was repealed pursuant to Bill C-65 effective April 1, 1995.

(1) Interest unless otherwise indicated.

SECTION 9

1995-96

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development
Agency

Export Development Corporation

International Development Research
Centre

International Joint Commission

NAFTA Secretariat, Canadian Section

Northern Pipeline Agency

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Department

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth, trade development, peace and security, Canadian sovereignty national identity and social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign policy, priorities and coordination

Development and coordination of foreign policy recommendations and initiatives and provision of the Canadian Government's central protocol services.

International trade development

Sustaining and developing international export markets for Canadian goods and services; formulation, development and coordination of policies and initiatives related to international marketing, promotion of foreign investment and technology acquisition; and coordination of the tourism program abroad.

International economic, trade and aid policy

Management of international economic relations including Canada's involvement in the Organization for Economic Cooperation and Development, the World Trade Organization, the United Nations economic and social system and economic relations with developing countries; investment and industrial cooperation policy; and administration of the *Export and Import Permits Act*.

Political and international security affairs

Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, La Francophonie, human rights and other related fields.

Legal and consular affairs

Management of the legal aspects of Canada's international relations; policy development and management of the consular affairs program; and coordination of the provinces' involvement in international relations.

Communications and culture

Management of departmental trade and foreign policy communications in Canada and abroad; development and coordination of international cultural relations and activities; and provision of common media services.

Bilateral relations and operations

Management of Canada's bilateral relations with specific countries and regions; management of the complex issues and interests involved in the political, trade promotion and trade relations, industrial cooperation and investment fields; delivery of the Canadian industrial development, development assistance, culture, public affairs and tourism programs abroad; support to other Government departments' overseas programs; provision of consular services at missions abroad; analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests; formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries; and management and supply of the physical plant, information systems and material required by missions abroad.

Passports

Issuance of travel documents and provision of instructions and guidance to missions abroad.

Operational support, human resource planning and administration

Provision of support for the Department at headquarters and at missions abroad, including financial and administrative services; informatics and records management; development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees at headquarters and abroad; resource planning and management; and audit and evaluation.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and

long-term economic relationships, for the benefit of the global community.

Activity Description

Partnership program

The partnership program includes development assistance that CIDA provides through the intermediary of national and international partners and includes the Voluntary Sector (national and international non-governmental organizations and institutions), Industrial Cooperation (national and international private firms), Multilateral Technical Cooperation, International Financial Institutions and Multilateral Food Aid.

National initiatives

National initiatives includes the development assistance that CIDA provides directly to countries eligible for Canadian assistance, and regional institutions. It also includes bilateral food aid assistance, international humanitarian assistance, development information and scholarships.

Corporate services

The corporate services activity includes the following advisory and service functions:

- agency executive services including the office of the President and Vice-President Corporate Affairs, parliamentary relations and performance review;
- policy formulation services;
- corporate management services;
- personnel and administrative services; and
- public information services.

Countries in transition

The countries in transition activity includes bilateral and multilateral technical, humanitarian and other assistance to the countries of Central and Eastern Europe and the former Soviet Union. It encourages and supports reforms leading to the transition to market economies and democratization. It also promotes trade and investment links between Canada and the region.

Export Development Corporation

Objective

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;

- to encourage generally the coordination of international development research; and
- to foster cooperation in research on developmental problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including co-ordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the Regional Office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objective

To implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA) by providing support to review panels established under the NAFTA and by maintaining a court-like registry system relating to Chapters 11, 14, 19 and 20 panel and committee reviews, and tribunal proceedings.

Activity Description

NAFTA Secretariat

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (Chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (Chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of Chapter 11 and the financial services provisions of Chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement. In the administration of the dispute settlement provisions, the NAFTA Secretariat provides legal, professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Activity Description

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline.

Ministry Summary

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
...	799,047,000	...	...	...	799,047,000	1	Operating expenditures				
...	...	45,497,588	...	...	45,497,588	1a	Operating expenditures				
...	...	...	1	...	(9,968,800)	1b	Operating expenditures				
...	799,047,000	45,497,589	...	(9,968,800)	834,575,789		Transfer to Vote 10				
...	90,725,000	...	...	...	90,725,000	5	Total—Vote 1	787,744,629	46,831,160	...	798,337,277
...	...	4,881,000	...	...	4,881,000	5a	Capital expenditures				
...	...	...	...	...	...		Capital expenditures				
...	90,725,000	4,881,000	...	(4,347,000)	(4,347,000)		Transfer to Vote 10				
...	90,725,000	4,881,000	...	(4,347,000)	91,259,000		Total—Vote 5	88,754,941	2,504,059	...	126,142,058
...	354,594,600	...	...	...	354,594,600	10	Grants and contributions				
...	...	61,448,500	...	...	61,448,500	10a	Contributions				
...	...	...	...	...	...	10b	Transfer of \$9,968,800 from Foreign Affairs and International Trade Vote 1, and \$4,347,000 from Foreign Affairs and International Trade Vote 5				
...	...	...	1	...	9,968,800		Transfer from: Vote 1				
...	...	...	...	4,347,000	4,347,000		Vote 5				
...	354,594,600	61,448,501	...	14,315,800	430,358,901		Total—Vote 10	374,678,050	55,680,851	...	525,266,196
...	48,645	...	...	...	48,645	(S)	Minister of Foreign Affairs—Salary and motor car allowance	48,645	...	...	48,645
...	48,645	...	...	...	48,645	(S)	Minister for International Trade—Salary and motor car allowance	48,645	...	...	48,645
...	250,000	...	...	4,805	254,805	(S)	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	254,805	...	...	277,084
...	50,657,000	...	...	2,535,000	53,192,000	(S)	Contributions to employee benefit plans	53,192,000	...	...	49,554,000
26,500,389	8,204,000	...	...	26,500,389	(5,750,000)	(S)	Passport Office Revolving Fund				
...	...	...	...	(5,750,000)	(5,750,000)		Write-off of portion of accumulated surplus				
26,500,389	8,204,000	...	...	(13,954,000)	20,750,389		Total	(6,590,887)	...	27,341,276	(3,112,795)
...	...	...	...	790,047	790,047	(S)	Refunds of amounts credited to revenues in previous years	790,047	...	...	494,945
...	...	...	...	1,104	1,104	(S)	Collection agency fees	1,104	...	...	...
795,200	...	...	...	2,335,486	3,130,686	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,325,686	9,800	795,200	2,918,681
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	15,210,400
27,295,589	1,303,574,890	111,827,090	...	(8,287,558)	1,434,410,011		Total budgetary	1,301,247,665	105,025,876	28,136,476	1,515,185,136

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
	\$	\$	\$		\$	\$	\$
				L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$22,500,000 (Net)	...	1,717,429
10,058,512	...	...	10,058,512	L12	Working capital advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> . Limit \$50,000,000 (Net)	...	11,324,365
38,059,673	...	...	38,059,673		(85,468)	...	38,145,141
48,118,185	...	...	48,118,185		(1,351,321)	...	49,469,506
					Total non-budgetary		8,090,660
27,295,589	1,303,574,890	111,827,090	1,434,410,011		Total Department—		
48,118,185	...	...	48,118,185		Budgetary	1,301,247,665	28,136,476
					Non-budgetary	(1,351,321)	1,515,185,136
						...	8,090,660
					Canadian Commercial Corporation ⁽²⁾		
...	...	11,859,000	11,859,000	45	Program expenditures	11,823,363	35,637
				(S)	(L) Deposits to the Corporation pursuant to the <i>Canadian Commercial Corporation Act</i> , section 11. Limit \$10,000,000 (Net)	...	13,148,286
					
					Total Program—		
...	...	11,859,000	11,859,000		Budgetary	11,823,363	35,637
...	...	10,000,000	10,000,000		Non-budgetary	...	10,000,000
						...	13,148,286 ⁽²⁾
					
					Canadian International Development Agency		
...	94,515,000	...	94,515,000	15	Operating expenditures	...	...
...	...	...	(94,515,000)		Transfer to Vote 16a	...	...
...	94,515,000	...	(94,515,000)		Total—Vote 15	...	...
				16a	Operating expenditures—Transfer of \$94,515,000 from Foreign Affairs and International Trade Vote 15, to repeal Foreign Affairs and International Trade Vote 15, <i>Appropriation Act No. 2, 1995-96</i> ; and to provide a further amount of Transfer from Vote 15	...	...
...	...	12,124,610	...			...	...
...	...	94,515,000	94,515,000		Total—Vote 16a	101,692,358	4,947,252
...	...	12,124,610	106,639,610			...	105,449,223

Ministry Summary—Continued

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
...	...	14,650,000	...	(14,650,000)	...	(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)	...	...	...	...
Caribbean Development Bank											
...	41,000	41,000	L30	Payment not to exceed US \$28,620 to the Caribbean Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$41,000 on January 19, 1995, and to confirm that Canada's callable capital related to this payment is US \$102,105 (Gross)	39,317	1,683	...	550,000
...	L30	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$1,400,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in the Caribbean Development Bank (Gross)	...	...	...	...
...	1,816,867	1,816,867	(S)	(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):	1,816,867	...	...	1,438,512
68,563,397	68,563,397		Unused authority at beginning of year (converted to Cdn \$ at that time)	...	...	...	...
...	(1,964,975)	(1,964,975)		Exchange valuation adjustment to the unused authority at year end	...	...	66,598,422	...
68,563,397	(1,964,975)	66,598,422		Total ⁽³⁾
African Development Bank											
707,347,658	707,347,658	(S)	(L) Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):	...	...	...	...
...	(15,238,010)	(15,238,010)		Unused authority at beginning of year (converted to Cdn \$ at that time)	...	...	692,109,648	...
...	(15,238,010)	(15,238,010)		Exchange valuation adjustment to the unused authority at year end	...	...	...	...
707,347,658	(15,238,010)	692,109,648		Total ⁽³⁾

Asian Development Bank

L30	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$5,582,385 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$273,515,735 (Gross)									
(S)	...	...	4,616,520	4,616,520	...	...	4,616,520	...	...	...
	(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):									
	Unused authority at beginning of year (converted to Cdn \$ at that time)									
	1,211,431,528	...	...	1,211,431,528	...	...	...	...	...	...
	Authority granted in the current year (converted to Cdn \$ at time the authority was granted)									
	...	...	1,530,812,868	1,530,812,868	...	...	...	...	...	...
	Exchange valuation adjustment to the unused authority at year end									
	...	...	(61,481,742)	(61,481,742)	...	...	...	...	...	...
	1,211,431,528	...	1,469,331,126	2,680,762,654	...	...	2,680,762,654	...	...	...
	Total ⁽³⁾									

Inter-American Development Bank

L30	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$4,843,615 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in the Inter-American Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$358,084,265 (Gross)									
(S)	...	...	5,494,152	5,494,152	...	...	5,494,152	...	...	5,668,178
	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):									
	Unused authority at beginning of year (converted to Cdn \$ at that time)									
	5,409,599,186	...	...	5,409,599,186	...	...	...	...	...	...
	Exchange valuation adjustment to the unused authority at year end									
	...	...	(155,034,969)	(155,034,969)	...	...	...	...	...	...
	5,409,599,186	...	(155,034,969)	5,254,564,217	...	...	5,254,564,217	...	...	...
	7,396,941,769	14,691,001	...	1,410,070,710	8,821,703,480	...	81,374,975	46,293,564	8,694,034,941	138,948,953
	Total non-budgetary									
	Total Program—									
	7,394	1,715,054,000	120,499,612	8,148,278	1,843,709,284	...	1,828,892,639	14,798,560	18,085	2,155,609,163
	7,396,941,769	14,691,001	...	1,410,070,710	8,821,703,480	...	81,374,975	46,293,564	8,694,034,941	138,948,953
	Budgetary									
	Non-budgetary									

		International Joint Commission			
		40	Program expenditures	4,160,000	...
			Transfer from TB Vote 5 ⁽¹⁾	330,443	...
	(S)	Total—Vote 40	Contributions to employee benefit plans	4,160,000	...
				298,000	...
		Total Program—Budgetary		4,458,000	...
				330,443	4,788,443
	(S)	45	NAFTA Secretariat, Canadian Section	2,105,000	...
			Program expenditures	89,000	...
		Total Program—Budgetary	Contributions to employee benefit plans	2,105,000	...
				89,000	2,194,000
		Total Program—Budgetary		2,194,000	...
				...	2,194,000
	(S)	50	Northern Pipeline Agency ⁽⁵⁾	235,000	...
			Program expenditures	15,000	...
		Total Program—Budgetary	Contributions to employee benefit plans	235,000	...
				15,000	250,000
		Total Program—Budgetary		250,000	...
				...	250,000
		Total Ministry—Budgetary	Non-budgetary	27,302,983	3,269,380,890
				232,326,702	3,761,382,711
		Total Ministry—Budgetary	Non-budgetary	27,302,983	3,269,380,890
				232,326,702	3,761,382,711
		Total Ministry—Budgetary		27,302,983	3,269,380,890
				232,326,702	3,761,382,711
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		Total Ministry—Budgetary		27,302,983	3,269,380,890
				232,326,702	3,761,382,711
		Total Ministry—Budgetary		27,302,983	3,269,380,890
				232,326,702	3,761,382,711
		Total Ministry—Budgetary		27,30	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) During the year, Canadian Commercial Corporation was transferred from the Ministry of Public Works and Government Services. Therefore, the previous year's expenditures have been restated by \$ 13,148,280.

(3) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(d) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$1.3 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions in order to meet the requirements of the Act.

However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

(5) In 1994-95, Northern Pipeline Agency was transferred from the Ministry of Natural Resources.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Foreign policy, priorities and coordination	22,387,490	22,163,573		76,552	66,216		1,546,028	1,532,073		...	...		...	...		24,010,070	23,761,862	
International trade development	47,917,311	44,327,854		829,932	802,113		14,244,311	14,244,284		...	...		...	...		62,991,554	59,374,251	
International economic, trade and aid policy—																		
Budgetary	21,553,397	20,109,571		293,585	288,266		35,004,096	34,999,248		...	...		...	...		56,851,078	55,397,085	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Political and international security affairs	67,090,048	62,476,153		6,387,351	6,301,676		305,757,142	251,568,499		...	...		...	...		379,234,541	320,346,328	
Legal and consular affairs	8,742,497	8,716,385		577,583	563,614		5,914,700	5,678,706		...	...		...	...		15,234,780	14,958,705	
Communications and culture	11,852,862	11,644,490		103,531	102,818		27,088,900	27,073,973		...	...		...	...		39,045,293	38,821,281	
Bilateral relations and operations—																		
Budgetary	638,600,032	606,293,784		64,079,936	63,161,475		40,788,724	39,566,267		800,000	1,615,442		...	...		742,668,692	707,406,084	
Non-budgetary	...	...		...	...		...	...		...	...		48,118,185	(1,351,321)		48,118,185	(1,351,321)	
Passports	68,944,826	45,627,451		1,147,563	1,147,563		...	...		49,342,000	53,365,901		...	...		20,750,389	(6,590,887)	
Operational support, human resource planning and administration	74,443,279	70,034,388		18,910,530	17,468,763		269,805	269,805		...	...		...	...		93,623,614	87,772,956	
Sub-total—																		
Budgetary	961,531,742	891,393,649		92,406,563	89,902,504		430,613,706	374,932,855		50,142,000	54,981,343		...	...		1,434,410,011	1,301,247,665	
Non-budgetary	...	...		...	...		...	...		...	...		48,118,185	(1,351,321)		48,118,185	(1,351,321)	
Revenues netted against expenditures	(50,142,000)	(54,981,343)		...	...		...	...		(50,142,000)	(54,981,343)		...	...		...	...
Total Department—																		
Budgetary	911,389,742	836,412,306		92,406,563	89,902,504		430,613,706	374,932,855		...	...		48,118,185	(1,351,321)		1,434,410,011	1,301,247,665	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		48,118,185	(1,351,321)	
Canadian Commercial Corporation—																		
Budgetary	11,859,000	11,823,363		...	...		...	...		...	...		...	...		11,859,000	11,823,363	
Non-budgetary	...	...		...	...		...	...		...	...		10,000,000	...		10,000,000	...	
Canadian International Development Agency																		
Partnership program—																		
Budgetary	15,395,405	13,122,252		...	...		680,547,891	680,456,189		...	...		...	...		8,821,703,480	693,578,441	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		8,821,703,480	81,374,975	

National initiatives	54,069,671	50,188,212	...	...	945,671,963	936,478,683	...	...	...	999,741,634	986,666,895
Corporate services	50,160,506	51,860,172	...	1,947,274	...	...	...	...	...	51,673,506	53,807,446
Countries in transition	6,431,247	5,579,188	...	...	...	89,819,601	...	...	...	96,350,848	94,839,857
Total Program—											
Budgetary	126,156,829	120,749,824	1,513,000	1,947,274	1,716,039,455	1,706,195,541	...	...	8,821,703,480	1,843,709,284	1,828,892,639
Non-budgetary	...	...	...	...	...	...	...	...	...	8,821,703,480	81,374,975
Export Development Corporation—											
Budgetary	71,701,261	71,701,261	...	...	...	...	...	...	...	71,701,261	71,701,261
Non-budgetary	...	...	...	...	...	...	...	...	...	22,890,432,101	363,179,769
International Development Research Centre—											
Budgetary	96,100,000	96,100,000	...	...	...	...	...	...	...	96,100,000	96,100,000
International Joint Commission											
Operation and administration of the Canadian Section Office	2,497,443	2,466,155	...	...	...	...	...	...	...	2,497,443	2,466,155
Operation and administration of the Great Lakes Regional Office	2,291,000	1,945,674	...	...	...	...	...	...	...	2,291,000	1,945,674
Total Program—Budgetary	4,788,443	4,411,829	...	...	...	...	...	...	...	4,788,443	4,411,829
NAFTA Secretariat, Canadian Section—											
Budgetary	2,162,000	1,644,892	32,000	68,743	...	...	...	...	...	2,194,000	1,713,635
Northern Pipeline Agency											
Regulation of construction of the Alaska Highway Gas Pipeline	250,000	127,981	...	...	...	...	...	...	...	250,000	127,981
Total Program—Budgetary	250,000	127,981	...	...	...	...	...	...	...	250,000	127,981
Total Ministry—											
Budgetary	1,224,407,275	1,142,971,456	93,951,563	91,918,521	2,146,653,161	2,081,128,396	...	...	...	3,465,011,999	3,316,018,373
Non-Budgetary	...	...	...	...	...	...	...	...	...	31,770,253,766	443,203,423

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			
...	14,000	...	(14,000)	...	...	...	14,000
...	2,000,000	...	(900,000)	1,100,000	...	...	1,493,195
...	75,000	...	(75,000)	...	...	...	100,000
...	100	...	(100)	...	...	...	...
...	63,000	...	(63,000)	...	...	...	526,200
...	25,000	...	...	25,000	700	...	24,300
...	95,000	...	(66,082)	28,918	2,140	...	65,239
...	258,100	...	(204,182)	53,918	2,840	...	715,739
...	10,000	...	(10,000)	...	...	...	11,000
...	4,842,000	...	1,000,000	5,842,000	232,009	...	4,776,000
...	16,000	...	(16,000)	...	...	...	...
...	4,868,000	...	974,000	5,842,000	232,009	...	4,787,000
...	7,500	...	(7,500)	...	...	...	7,500
...	40,000	...	(40,000)	...	...	...	38,500
...	25,000	...	(25,000)	...	...	...	27,500
...	14,612,000	...	(571,900)	14,040,100	3,068	...	15,645,159
...	4,694,000	...	...	4,694,000	11,859	...	4,818,439
...	4,000	...	...	4,000	...	...	4,700
...	171,000	...	(171,000)	...	...	...	171,000
...	19,553,500	...	(815,400)	18,738,100	14,927	...	20,712,798

Department

Grants

Foreign policy, priorities and coordination

Canadian Group of the Trilateral Commission

International trade development

Grants under the Program for Export Market Development

Political and international security affairs

Canadian Centre for Global Security

International Peace Academy

United Nations Association in Canada

United Nations Voluntary Fund for Victims of

Torture

Grants for the Chemical Weapons Convention Action

Fund

Legal and consular affairs

Canadian Council on International Law

Grants in lieu of taxes on diplomatic, consular and

international organizations' property in Canada in

accordance with terms and conditions approved by

the Governor in Council

Grants for payment of real estate taxes and local im-

provement costs on secondary diplomatic properties

in Canada

Communications and culture

Atlantic Council of Canada

Canadian Institute of International Affairs

Centre québécois de relations internationales de l'Université

Laval

Grants in aid of academic relations

Grants in aid of cultural relations

International Baccalaureat Office

Grants for Cooperative Security Scholarship

Program

Bilateral relations and operations									
Centre for Legislative Exchange	...	(70,000)	...	...	...	...	...	...	80,000
Canadian Chamber of Commerce for trade promotion purposes in the Asia-Pacific Region	...	(408,000)	...	...	...	...	...	...	470,000
Asia-Pacific Foundation of Canada	...	(1,215,000)	...	...	...	...	...	...	1,215,000
Grants for the development of Asian cultural awareness and language training	...	(2,200,000)	...	...	...	...	...	...	2,236,254
Grants for Asia Pacific International Business Development	...	372,300	...	...	...	372,300	...	...	...
Grants for Asia Pacific Initiatives	...	1,215,000	...	...	...	1,215,000	...	...	...
International Fund for Ireland	...	600,000	...	...	...	600,000	...	...	...
Items not required for the current year	...	...	...	...	...	...	...	...	250,000
	...	(1,705,700)	...	...	...	2,187,300	...	...	4,251,254
Operational support, human resource planning and administration									
Foreign Service Community Association	...	(1,000)	...	...	15,000	...	...	...	17,100
(S) Payments under the <i>Diplomatic Service (Special Superannuation Act)</i>	...	4,805	...	...	254,805	...	...	...	277,084
	...	3,805	...	...	269,805	...	...	...	294,184
Total—Grants	...	(2,661,477)	...	...	28,191,123	...	...	...	32,268,170
Contributions									
Foreign policy, priorities and coordination	...	...	...	...	...	...	...	...	...
Contributions in support of Canadian interests abroad	...	281,000	...	...	500,000	...	...	13,201	487,828
Contributions in support of foreign policy consultation, research and outreach	...	1,046,028	...	...	1,046,028	...	...	754	...
	...	1,327,028	...	...	1,546,028	...	...	13,955	487,828
International trade development									
Contributions under the program for export market development	...	3,624,311	...	...	13,144,311	...	...	27	12,146,684
Items not required for the current year	...	...	...	...	...	...	...	...	143,838
	...	3,624,311	...	...	13,144,311	...	...	27	12,290,522
International economic, trade and aid policy									
Contributions to the International Commodity Organizations	...	...	...	...	...	...	...	623	441,161
(592,995 Netherlands Guilders)	...	19,181	...	...	458,000	...	...	...	467,050
World Customs Organization (10,800,000 Belgian Francs)	...	1,352,277	...	...	487,181	...	...	...	10,786,263
International Atomic Energy Agency (\$7,015,230 US)	...	(23,346)	...	...	1,180,277	...	...	1	1,171,405
International Energy Agency (4,695,600 French Francs)	...	...	...	...	1,165,654	...	...	2,247	4,486,540
World Trade Organization (4,946,250 Swiss Francs)	...	...	...	...	5,131,000	...	...	...	...
Nuclear Energy Agency of the Organization for Economic Cooperation and Development (2,257,994 French Francs)	...	(20,810)	...	...	551,190	...	...	1	556,542
Organization for Economic Cooperation and Development (39,263,314 French Francs)	...	(361,293)	...	...	9,578,707	...	...	1,250	9,567,233
Organization for Economic Cooperation and Development Centre for Education and Research (820,975 French Francs)	...	(3,261)	...	...	204,739	...	...	1	202,116
United Nations Voluntary Fund for the Environment	...	(175,000)	...	...	925,000	...	...	...	1,100,000
World Intellectual Property Organization (578,600 Swiss Francs)	...	67,968	...	...	667,968	...	...	1	618,204

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
				\$	\$	\$	\$
...	2,811,000	...	(77,364)	2,733,636	...	...	2,450,574
...	1,445,000	...	201,008	1,646,007	1	...	1,812,579
...	1,000,000	...	(910,000)	90,000	...	...	1,425,076
...	...	...	184,736	184,013	723	...	...
...	...	...	...	...	...	...	903,825
...	34,570,000	...	434,096	34,999,248	4,848	...	35,988,568
<hr/>							
...	11,355,000	...	109,580	11,464,580	...	...	10,499,123
...	20,000	...	(20,000)	...	...	...	...
...	994,000	...	65,082	1,059,082	...	...	1,066,811
...	313,000	...	...	294,847	18,153	...	308,175
...	3,914,000	...	(43,617)	3,824,094	46,289	...	3,776,800
...	1,234,000	...	43,617	1,277,617	...	...	1,242,399
...	1,714,000	...	(1,569,000)	145,000	...	...	1,208,608
...	16,695,000	...	(1,172,386)	14,744,535	778,079	...	15,370,276
...	2,006,000	...	...	1,865,083	140,917	...	1,910,657
...	100,000	...	(100,000)	...	...	...	...
...	11,342,000	...	752,335	12,094,335	...	...	10,627,513
...	372,000	...	...	303,673	68,327	...	355,260
...	11,056,000	...	...	10,798,121	257,879	...	9,778,606
...	2,595,000	...	99,308	2,694,307	1	...	2,356,961
...	602,000	...	(60,000)	541,308	692	...	620,386
...	50,000	...	5,521	55,521	...	...	70,183
...	33,000	...	(18,000)	15,000	...	...	...
...	15,711,000	...	1,080,623	16,791,623	...	...	15,584,700
...	5,885,000	...	(1,635,000)	4,065,054	184,946	...	7,664,257

United Nations Disengagement Observer Force in the Middle East (\$970,320 US)	1,334,000	...	31,000	1,365,000	United Nations Disengagement Observer Force in the Middle East (\$970,320 US)	1,287,776	77,224	...	1,602,249
World Health Organization (\$13,249,800 US)	18,222,000	...	(1,109,195)	17,112,805	World Health Organization (\$13,249,800 US)	17,112,804	1	...	16,921,724
United Nations Angola Verification Mission (\$746,400 US)	...	...	13,774,000	14,800,000	United Nations Angola Verification Mission (\$746,400 US)	14,672,529	127,471	...	2,992,271
Contributions for projects and development activities resulting from Francophone summits	...	...	(550,000)	6,650,000	Contributions for projects and development activities resulting from Francophone summits	6,649,207	793	...	7,399,609
United Nations Iraq-Kuwait Observer Mission (\$1,981,070 US)	...	...	(1,848,000)	876,000	United Nations Iraq-Kuwait Observer Mission (\$1,981,070 US)	875,580	420	...	692,662
United Nations Observer Mission in El Salvador (\$385,640 US)	530,000	...	100,000	630,000	United Nations Observer Mission in El Salvador (\$385,640 US)	593,644	36,356	...	502,632
United Nations Transitional Authority in Cambodia (\$52,870 US)	...	...	(73,000)	...	United Nations Transitional Authority in Cambodia (\$52,870 US)	...	...	...	1,218,045
United Nations Protection Force (Yugoslavia) (\$26,683,800 US)	...	...	(3,446,501)	94,699,000	United Nations Protection Force (Yugoslavia) (\$26,683,800 US)	51,136,136	43,562,864	...	74,787,497
United Nations Operations in Somalia (\$3,635,676 US)	36,697,000	61,448,501	(5,000,000)	5,000,000	United Nations Operations in Somalia (\$3,635,676 US)	...	...	...	20,455,859
United Nations Operations in Mozambique (\$7,252,520 US)	...	...	(9,974,000)	...	United Nations Operations in Mozambique (\$7,252,520 US)	...	...	...	8,486,283
Preparatory Commission for the Organization for the Prohibition of Chemical Weapons (\$5,850,000 US)	9,974,000	...	...	...	Preparatory Commission for the Organization for the Prohibition of Chemical Weapons (\$5,850,000 US)	563,951	7,481,049	...	1,515,589
United Nations Operations in Rwanda (\$3,389,900 US)	8,045,000	...	4,475,000	8,045,000	United Nations Operations in Rwanda (\$3,389,900 US)	9,057,657	79,343	...	7,676,905
Contributions for Canadian participation in the activities and institutions of the Organization for Security and Cooperation in Europe (26,432,500 Austrian Shillings)	4,662,000	...	...	9,137,000	Contributions for Canadian participation in the activities and institutions of the Organization for Security and Cooperation in Europe (26,432,500 Austrian Shillings)	3,834,196	1	...	4,625,854
Contributions for non-proliferation, arms control and disarmament (4,553,918 Austrian Shillings)	3,279,000	...	555,197	3,834,197	Contributions for non-proliferation, arms control and disarmament (4,553,918 Austrian Shillings)	...	...	...	...
United Nations Forces in Cyprus (\$715,300 US)	...	...	(59,000)	565,000	United Nations Forces in Cyprus (\$715,300 US)	338,498	226,502	...	481,741
United Nations Mission in Haiti (\$15,674 US)	...	...	6,500,000	925,000	United Nations Mission in Haiti (\$15,674 US)	912,808	12,192	...	1,341,043
United Nations Observer Mission in Liberia (\$1,579,880 US)	...	...	(743,000)	6,522,000	United Nations Observer Mission in Liberia (\$1,579,880 US)	6,432,061	89,939	...	7,024,048
United Nations Observer Mission in Georgia (\$118,180 US)	2,173,000	...	400,000	1,430,000	United Nations Observer Mission in Georgia (\$118,180 US)	1,377,449	52,551	...	254,175
United Nations Mission of Observers in Tajikistan	...	...	400,000	563,000	United Nations Mission of Observers in Tajikistan	543,408	19,592	...	690,956
United Nations Mission for Referendum in the Western Sahara	...	...	3,710,000	400,000	United Nations Mission for Referendum in the Western Sahara	391,400	8,600	...	...
Canadian International Peacekeeping Training Centre	...	...	...	3,710,000	Canadian International Peacekeeping Training Centre	3,560,764	149,236	...	...
Permanent Secretariat of the United Nations Convention on Biological Diversity	500,000	...	...	500,000	Permanent Secretariat of the United Nations Convention on Biological Diversity	500,000	...	...	3,000,000
United Nations Drug Control Program	...	...	480,000	480,000	United Nations Drug Control Program	474,000	6,000	...	...
Contribution to the United Nations Voluntary Trust Fund for Assistance in Mine Clearance	...	...	1,400,000	1,400,000	Contribution to the United Nations Voluntary Trust Fund for Assistance in Mine Clearance	1,370,000	30,000	...	750,260
Items not required for the current year	...	...	200,000	200,000	Items not required for the current year	200,000	...	...	...
Legal and consular affairs	...	...	...	...	Legal and consular affairs	...	...	...	...
Permanent Court of Arbitration (33,120 Netherlands Guilders)	238,393,000	61,448,501	5,861,723	305,703,224	Permanent Court of Arbitration (33,120 Netherlands Guilders)	251,517,421	54,185,803	...	292,523,603
International Fact Finding Commission (IFFC)	...	...	5,700	31,700	International Fact Finding Commission (IFFC)	31,697	3	...	24,001
Communications and culture	26,000	...	41,000	41,000	Communications and culture	37,018	3,982	...	...
Payments to the Canadian Broadcasting Corporation for the operations of Radio Canada International	...	...	46,700	72,700	Payments to the Canadian Broadcasting Corporation for the operations of Radio Canada International	68,715	3,985	...	24,001
...	...	...	8,350,800	8,350,800	...	8,350,800	...	...	15,210,400

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$						
	\$	\$	\$	\$	\$	\$	\$	\$
...
...	4,622,000	...	68,113	4,690,113	4,690,112	1	...	4,781,584
...	935,000	...	...	935,000	888,977	46,023	...	840,763
...	2,760,000	...	(2,760,000)	...	...	...	...	2,488,405
...	135,000	...	(135,000)	...	...	...	...	168,510
...	192,000	...	...	192,000	175,818	16,182	...	186,906
...	620,000	...	(620,000)	...	...	...	...	620,000
...	157,000	...	(157,000)	...	...	...	...	180,000
...	13,591,000	...	(703,907)	12,887,093	12,332,933	554,160	...	11,838,701
...	260,000	...	(219,862)	40,138	40,138	...	...	245,757
...	3,680,000	...	(3,680,000)	...	...	...	...	114,170,841
...	13,642,000	...	...	13,642,000	13,094,542	547,458	...	12,952,652
...	150,000	...	(87,500)	62,500	62,500	...	...	250,000
...	315,000	...	102,525	417,525	417,520	5	...	346,920
...	205,000	...	...	205,000	195,483	9,517	...	110,223
...	...	...	250,000	250,000	250,000	...	...	...
...	...	...	1,000,000	1,000,000	1,000,000	...	...	1,500,000
...	...	...	1,525,476	1,525,476	1,516,269	9,207	...	...
...	...	...	1,464,579	1,464,579	1,424,675	39,904	...	...
...	...	...	1,000,000	1,000,000	1,000,000	...	...	...
...	...	...	290,000	290,000	290,000	...	...	...
...
...	41,264,000	...	(2,662,576)	38,601,424	37,378,967	1,222,457	...	151,960,588
...	323,992,000	61,448,501	16,982,082	402,422,583	346,991,508	55,431,075	...	508,485,510
				Total—Contributions				
				Departmental Summary by Activity				
...	235,000	...	1,313,028	1,546,028	1,532,073	13,955	...	501,828
...	11,520,000	...	2,724,311	14,244,311	14,244,284	27	...	13,783,717
...	34,570,000	...	434,096	35,004,096	34,999,248	4,848	...	35,988,568

...	238,651,100	...	5,657,341	305,757,142	Political and international security affairs	251,568,499	54,188,643	...	293,239,342
...	4,894,000	...	1,020,700	5,914,700	Legal and consular affairs	5,678,706	235,994	...	4,811,001
...	19,553,500	...	7,535,400	27,088,900	Communications and culture	27,073,973	14,927	...	35,923,198
...	45,157,000	...	(4,368,276)	40,788,724	Bilateral relations and operations	39,566,267	1,222,457	...	156,211,842
...	266,000	...	3,805	269,805	Operational support, human resource planning and administration	269,805	...	...	294,184
...	354,844,600	61,448,501	14,320,605	430,613,706	Total Department	374,932,855	55,680,851	...	540,753,680
Canadian International Development Agency									
Grants									
...	1,000,000	...	...	1,000,000	Partnership program	1,000,000	...	...	1,000,000
...	5,000,000	...	...	5,000,000	Grant to the North-South Institute	5,000,000	...	...	5,000,000
...	121,300,000	1	7,274,138	128,574,139	Grant to the International Centre for Human Rights and Democratic Development	128,574,137	2	...	146,637,602
...	107,800,000	...	(8,077,926)	99,722,074	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	99,722,074	...	...	130,779,444
...	155,000,000	...	(103,975,651)	51,024,349	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	51,019,389	4,960	...	57,845,587
...	9,400,000	...	(2,224,200)	7,175,800	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto	7,175,800	...	...	20,141,317
...	399,500,000	1	(107,003,639)	292,496,362	Grants to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	292,491,400	4,962	...	361,403,950
National initiatives									
...	73,772,000	...	(416,150)	73,355,850	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	73,355,850	...	...	102,096,984
...	8,900,000	...	(1,206,025)	7,693,975	Development assistance as education and training for individuals and for special program and project expenses directly related thereto	7,639,676	54,299	...	8,600,487
...	82,672,000	...	(1,622,175)	81,049,825		80,995,526	54,299	...	110,697,471

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	250,000	...	...	250,000	250,000	...	...	...
...	482,172,000	250,001	(108,625,814)	373,796,187	Countries in transition Grants for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	373,736,926	59,261	...	472,101,421
Total—Grants									
Contributions									
Partnership program									
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto									
...	42,800,000	...	95,794,706	138,594,706	Contributions to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	138,512,341	82,365	...	184,472,070
...	500,000	...	(381,238)	118,762	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	118,762	...	...	124,996
...	65,100,000	...	2,360,621	67,460,621	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	67,456,658	3,963	...	70,631,056
...	100,000	...	65,000	165,000	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	165,000	...	...	188,140
...	100,000	...	26,518,063	26,618,063	Contribution to the Inter-American Development Bank	26,617,651	412	...	53,781,845
...	2,600,000	...	(208,076)	2,391,924		2,391,924	...	...	2,512,648
...	111,200,000	...	124,149,076	235,349,076	National initiatives	235,262,336	86,740	...	311,710,755
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions,									

their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto

Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities

...	730,700,000	...	(2,591,909)	728,108,091	...	719,024,949	9,083,142	...	746,409,117
...	148,800,000	...	(14,736,046)	134,063,954	...	134,047,799	16,155	...	128,286,087
...	100,000	...	...	100,000	...	100,000	...	...	3,619,016
...	3,900,000	...	(1,549,907)	2,350,093	...	2,310,409	39,684	...	4,725,800
...	883,500,000	...	(18,877,862)	864,622,138	...	855,483,157	9,138,981	...	883,040,020
Countries in transition									
Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union									
...	...	98,125,000	(8,555,399)	89,569,601	...	89,010,669	558,932	...	...
...	994,700,000	98,125,000	96,715,815	1,189,540,815	...	1,179,756,162	9,784,653	...	1,194,750,775
Other transfer payments									
Partnership program									
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>									
...	135,000,000	10,000,000	7,702,453	152,702,453	...	152,702,453	...	...	336,494,911
Program Summary by Activity									
...	645,700,000	10,000,001	24,847,890	680,547,891	...	680,456,189	91,702	...	1,009,609,616
...	966,172,000	...	(20,500,037)	945,671,963	...	936,478,683	9,193,280	...	993,737,491
...	...	98,375,000	(8,555,399)	89,819,601	...	89,260,669	558,932	...	...
...	1,611,872,000	108,375,001	(4,207,546)	1,716,039,455	...	1,706,195,541	9,843,914	...	2,003,347,107
...	1,966,716,600	169,823,502	10,113,059	2,146,653,161	...	2,081,128,396	65,524,765	...	2,544,100,787

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Bilateral relations and operations	800,000	1,615,442	72,291	
Canadian Business Centres				
Passports	49,342,000	53,336,400	49,279,060	
Adjustments to prior year's payables	...	29,501	253,768	
Total budgetary	50,142,000	54,981,343	49,605,119	
Non-budgetary (respendable receipts)				
Loans and advances to personnel posted abroad	...	9,943,321	9,553,857	
Advances to fund posts abroad	...	702,600,382	846,109,356	
Total non-budgetary	...	712,543,703	855,663,213	
Total Department—Budgetary	50,142,000	54,981,343	49,605,119	
Non-budgetary	...	712,543,703	855,663,213	
Export Development Corporation				
Non-budgetary (respendable receipts)				
Loan repayments	92,200	163,560,323	256,813,978	
Total Program—Non-budgetary	92,200	163,560,323	256,813,978	
Total Ministry—Budgetary	50,142,000	54,981,343	49,605,119	
Non-budgetary	92,200	876,104,026	1,112,477,191	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	1,913	1,429	1,429	
Total tax revenues	1,913	1,429	1,429	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Personnel posted abroad	554,932	481,537	481,537	
Other accounts—				
Interest on mission bank accounts	55,091	15,919	15,919	
	610,023	497,476	497,476	
Refunds of previous years' expenditures—				
Accountable advances	318,016	233,834	233,834	
Canada's share of unexpended balances of prior year assessed contributions to international organizations	24,190	12,006	12,006	
Program for Export Market Development—				
Contributions	3,853,813	4,250,480	4,250,480	
Other grants and contributions	80,734	1,809,260	1,809,260	
Sundries	6,578,685	7,159,679	7,159,679	
Adjustments to prior year's payables	1,614,654	6,431,320	6,431,320	
	12,470,092	19,896,579	19,896,579	
Privileges, licences and permits—				
Import/export permits	9,253,994	6,542,947	6,542,947	
Rental of staff accommodations	16,608,850	16,842,796	16,842,796	
Rental of Crown-held automobiles and commuting transportation charges	50,334	73,461	73,461	
Rents collected from leasing program	30,000	90,000	90,000	
Revenues from Crown provided transportation	69,249	45,832	45,832	
Visa cost recoveries	242,529,448	96,875,511	96,875,511	
Office accommodation and services provided to provincial governments	863,158	612,795	612,795	
Revenues from Recreational Hardship Support Program	62,423	88,915	88,915	
Consular fees—Passport purchase	15,013,387	...	...
	284,480,843	121,172,257	121,172,257	
Service fees—				
Consular services	611,373	522,760	522,760	
Sundries	3,047	4,299	4,299	
	614,420	527,059	527,059	

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Proceeds from sales—				
Sales of properties	15,660,375	17,413,401		
Sundries	1,661,922	4,077,030		
	17,322,297	21,490,431		
Proceeds from the disposal of surplus Crown assets	2,335,486	2,954,504		
Miscellaneous non-tax revenues—				
Interest—Bank and investment interest	119,380	149,583		
Services rendered on behalf of Passport Office	4,448,406	4,447,484		
International Aviation Organization	2,264,138	...		
G-7 Summit	3,282,237	...		
Sundries	1,253,717	515,076		
	11,367,868	5,112,143		
Total non-tax revenues	329,201,029	171,650,449		
Total Department	329,202,942	171,651,878		
Canadian International Development Agency				
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
International development assistance—Loans to developing countries	3,652,916	3,376,908		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	11,233,848	6,799,789		
Repayment of loans to developing countries	1,693,305	12,316,643		
Adjustments to prior year's payables	702,670	1,963,128		
	13,629,823	21,079,560		
Service fees—				
Services and commitment charges on loans to developing countries	230,948	126,288		
	18,085	17,310		
Proceeds from the disposal of surplus Crown assets	238,128	924,463		
Miscellaneous non-tax revenues				
Total Program	17,769,900	25,524,529		
Export Development Corporation				
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Development of export trade	74,545,853	59,589,830		
Refunds of previous years' expenditures—	...	8,401,461		
Adjustments to prior year allowance				
Miscellaneous non-tax revenues—				
Sundries	87,439,142	31,250,205		
Total Program	161,984,995	99,241,496		
International Joint Commission				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	394,545	435,721		
Adjustments to prior year's payables	324	...		
	394,869	435,721		
Proceeds from the disposal of surplus Crown assets	865	2,632		
Miscellaneous non-tax revenues—				
United States share of expenses of the regional office—				
Windsor	197,322	190,827		
Receipt from other expenditures	...	5		
	197,322	190,832		
Total Program	593,056	629,185		
NAFTA Secretariat, Canadian Section				
Tax revenues—				
Goods and services tax	225	437		
Total tax revenues	225	437		
Non-tax revenues—				
Miscellaneous non-tax revenues	323,290	6,249		
Total non-tax revenues	323,290	6,249		
Total Program	323,515	6,686		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Northern Pipeline Agency		
Non-tax revenues—		
Refunds of previous years' expenditures	...	103
Miscellaneous non-tax revenues—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	245,237	302,918
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	30,400	30,400
	275,637	333,318
Total Program	275,637	333,421
Ministry Summary		
Tax revenues—		
Goods and services tax	2,138	1,866
Total tax revenues	2,138	1,866
Non-tax revenues—		
Return on investments	78,808,792	63,464,214
Refunds of previous years' expenditures	26,494,784	49,813,424
Privileges, licences and permits	284,480,843	121,172,257
Service fees	845,368	653,347
Proceeds from sales	17,322,297	21,490,431
Proceeds from the disposal of surplus Crown assets	2,354,436	2,974,446
Miscellaneous non-tax revenues	99,841,387	37,817,210
Total non-tax revenues	510,147,907	297,385,329
Total Ministry	510,150,045	297,387,195

(1) Interest unless otherwise indicated.

SECTION 10

1995-96

PUBLIC ACCOUNTS OF CANADA

Governor General

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Objective

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Activity Description*Governor General*

Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residences, including travel in Canada and travel and representation abroad.

Honours

Provides for the administration of the National Honours System including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals and other medals, funding for the Academic Medals; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Total available for use						
\$	\$	\$	\$	\$			\$	\$	\$
...	9,033,000	...	...	9,033,000	1	Program expenditures Transfer from TB Vote 5 ⁽¹⁾			
...	9,033,000	...	325,000	325,000		Total—Vote 1	9,356,743	1,257	10,153,680
...	92,000	...	5,400	97,400	(S)	Salary of the Governor General (<i>Governor General's Act</i>)	97,400	...	97,400
...	254,000	...	(12,502)	241,498	(S)	Annuities payable under the <i>Governor General's Act</i>	241,498	...	157,713
...	682,000	...	34,000	716,000	(S)	Contributions to employee benefit plans	716,000	...	700,000
217	...	...	309	526	(S)	Spending of proceeds from the disposal of surplus Crown assets	179	38	335
217	10,061,000	...	352,207	10,413,424		Total Ministry—Budgetary	10,411,820	1,295	11,109,128

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	8,348,591	8,225,034	...	121,953	...	...	...	...	...	8,348,591	...	8,346,987
Honours	1,453,458	1,453,458	...	...	...	...	...	...	...	1,453,458	...	1,453,458
Former Governors General	357,877	357,877	...	...	253,498	253,498	...	...	...	611,375	...	611,375
Total Ministry—Budgetary	10,159,926	10,036,369	...	121,953	253,498	253,498	...	...	...	10,413,424	...	10,411,820

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
Former Governors General							
...	13,000	...	(1,000)	12,000	...	...	12,000
...	254,000	...	(12,502)	241,498	...	...	157,713
...	267,000	...	(13,502)	253,498	...	...	169,713

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	4,116	4,361
Total tax revenues	4,116	4,361
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	309	217
Other non-tax revenues	28,710	31,553
Total non-tax revenues	29,019	31,770
Total Ministry	33,135	36,131

SECTION 11

1995-96

PUBLIC ACCOUNTS OF CANADA

Health

Department (National Health and
Welfare)

Hazardous Materials Information
Review Commission

Medical Research Council

Patented Medicine Prices Review
Board

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Department (National Health and Welfare)

Health Program

Objective

The objective of the Health Program is to protect, preserve and improve all aspects of Canadians' health.

Activity Description

Food safety, quality and nutrition

Identifies, advises on, assesses and manages risks and benefits to human health associated with food to ensure that the Canadian food supply is safe, nutritious and of high quality.

Drug safety, quality and efficacy

Identifies, advises on, assesses and manages risks and benefits to human health associated with the manufacture, sale and use of drugs and cosmetics.

Environmental quality and hazards

Identifies, advises on, assesses and manages the risks and benefits to human health and safety associated with natural and technological environments, medical and radiation-emitting devices, and with chemical and other consumer products.

National health surveillance

Provides national leadership and coordination in the identification, investigation, monitoring and control and prevention of human disease through national surveillance and disease control programs including monitoring the occurrence and cause of communicable and non-communicable diseases.

Programs and services

Provides programs and national leadership in health promotion, disease prevention and fitness; promotes research and the development of expertise in the physical and mental health, social and fitness fields; provides national leadership and professional and consultative services to aid in the development, operation and change of health and social programs; and undertakes activities in the area of AIDS, drug abuse, family violence, women, seniors and children, particularly those at risk.

Indian and northern health services

Assists Inuit, status Indians and residents of the Yukon to attain a level of health comparable to that of other Canadians living in similar locations by providing or arranging for the provision of health-related goods and services to this population when they are not provided by provincial or territorial health insurance plans or programs, or through other forms of third party coverage.

Public service health

Provides a program of occupational and environmental health services which protects and preserves the health of federal public servants, as it relates to the work place, under authority delegated by the Treasury Board.

Health advisory and assessment services

Assists Canadians, and/or the travelling public in protecting and preserving their health or determines their medical eligibility for certain benefits and types of licenses by providing professional advice and assistance in the areas of civil aviation medicine, emergency services, medical-advisory services and quarantine and regulatory services.

Policy and consultation

Supports the development and delivery of health programs by undertaking health policy research and analysis; developing and coordinating the strategic planning process within the Department; managing consultation strategies and coordinating Federal/Provincial/Territorial consultations; managing the Women's Health Bureau; coordinating the administration of the access to information and privacy legislation in the Department; developing Canada's position on international health issues, advising on bilateral relations with foreign governments; monitoring international health matters; managing program evaluation; coordinating departmental communications activities; and providing technical services to support the Department's communications responsibilities.

Health insurance

Administers the *Canada Health Act*, monitors and assesses the compatibility of provincial and territorial health care insurance plans with the *Canada Health Act*; makes transfer payments to the provinces and territories for insured health services and certain extended health care services; develops expertise in, and provides assistance to, health insurance plans and programs; and provides policy advice on the *Canada Health Act*.

Program management

Provides the Minister, the Deputy Minister and the Associate Deputy Minister with advice and support; provides related professional organizations, associations, interest groups and the public with assistance and information in the appropriate subject areas; is the focal point for liaison and coordination with the provincial and territorial ministers

of health and for monitoring the work of federal-provincial advisory committees and working groups; and provides services to the Department in the areas of planning and financial administration, human resources, information management, internal audit and assets management.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the *Hazardous Products Act, Canada Labour Code (Act)* and vari-

ous provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three-year period after which the claimant may re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Medical Research Council

Objective

To improve the health of Canadians through the promotion and support of excellent basic, clinical and applied research in the health sciences.

Activity Description

Grants and scholarships

Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; support for private sector-university collaboration in research; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Patented Medicine Prices Review Board

Objective

To ensure that prices charged by patentees for patented medicines sold in Canada are, in the opinion of the Board, not excessive; and to monitor and report annually to Parliament on the price trends of all medicines and on the amount of pharmaceutical research and development done by patentees in Canada.

Activity Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board gathers information on the prices charged by patentees for patented medicines in Canada, analyses that data and takes action to reduce prices which are deemed to be excessive either informally, through voluntary compliance or formally, through hearings and the issuance of remedial orders. The Board also reports annually to Parliament on pricing trends of all medicines and on research and development in the pharmaceutical industry in Canada.

Ministry Summary

Available from previous years	Source of authorities			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	As shown in	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Department (National Health and Welfare)										
Health Program										
...	986,179,000	...	...	...	986,179,000	1				
...	...	37,497,066	...	...	37,497,066	1a				
...	...	...	...	(28,099,651)	(28,099,651)		983,182,031	12,394,384	...	964,086,940
...	986,179,000	37,497,066	...	(28,099,651)	995,576,415					
...	59,279,000	...	...	...	59,279,000	5				
...	...	952,800	...	...	952,800	5a				
...	...	...	...	(9,142,900)	(9,142,900)					
...	59,279,000	952,800	...	(9,142,900)	51,088,900		50,842,101	246,799	...	84,743,274
...	523,327,000	...	...	...	523,327,000	10				
...	...	5,169,000	...	...	5,169,000	10a				
...	...	...	...	...	...	10b				
...	...	636,949	...	...	636,949					
...	...	...	28,099,651	...	28,099,651					
...	...	...	9,142,900	...	9,142,900					
...	523,327,000	5,805,949	...	37,242,551	566,375,500		565,038,383	1,337,117	...	459,934,483
...	48,645	...	...	...	48,645	(S)				
...	6,891,000,000	313,000,000	...	36,526,000	7,240,526,000	(S)	48,645	...	...	48,645
...	...	...	...	...	...	(S)	7,240,526,000	...	...	7,566,089,000
...	39,943,000	...	...	2,003,610	41,946,610	(S)	41,946,610	...	...	39,608,000
53,712	...	...	...	568,824	622,536	(S)	578,088	...	44,448	398,975
...	...	...	...	...	...		...	...	...	18,919
53,712	8,499,776,645	357,255,815	...	39,098,434	8,896,184,606		8,882,161,858	13,978,300	44,448	9,114,928,236
Hazardous Materials Information Review										
Commission										
...	1,240,000	...	...	...	1,240,000	15				
...	...	158,621	...	...	158,621	15b				
...	1,240,000	158,621	...	...	1,398,621		1,259,413	139,208	...	1,052,333
...	113,000	...	...	...	113,000	(S)	113,000	...	...	113,000

Programs by Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department (National Health and Welfare)																		
Health Program																		
Food safety, quality and nutrition	67,271,034	65,623,252	4,114,100	4,114,100	7,000	7,000	7,000	231,000	231,000	231,000	231,000	231,000	...	...	...	71,161,134	69,513,337	...
Drug safety, quality and efficacy	71,610,136	69,741,714	2,030,500	2,030,452	514,100	514,070	514,070	11,808,415	10,626,000	11,808,415	10,626,000	...	...	...	...	62,346,321	61,660,236	...
Environmental quality and hazards	48,316,106	47,703,124	2,769,300	2,769,276	1,655,000	1,654,980	1,654,980	3,125,800	2,746,086	3,125,800	2,746,086	...	...	...	...	49,614,606	49,381,294	...
National health surveillance	34,738,294	34,525,979	1,314,200	1,314,183	134,900	90,000	90,000	...	...	...	...	...	...	...	...	36,187,394	35,930,162	...
Programs and services	78,780,966	76,872,385	1,449,800	1,302,808	161,050,800	159,763,560	...	...	...	...	...	...	...	...	...	241,281,566	237,938,753	...
Indian and northern health services	625,436,958	618,920,792	12,253,300	12,253,204	398,962,200	398,962,140	...	...	...	16,300,000	14,955,618	...	...	...	...	1,020,352,458	1,015,180,518	...
Public service health	22,869,236	22,248,168	345,300	345,250	...	...	...	...	...	...	...	...	...	...	...	23,214,536	22,593,418	...
Health advisory and assessment services	5,856,177	5,028,505	103,300	57,464	...	...	...	125,000	85,125	...	...	...	...	...	...	5,834,477	5,000,844	...
Policy and consultation	18,581,036	18,534,075	225,700	172,025	4,051,500	4,046,633	...	...	...	...	...	...	...	...	...	22,858,236	22,752,733	...
Health insurance	1,657,117	1,466,929	12,300	12,289	7,240,526,000	7,240,526,000	...	...	...	...	...	...	...	...	...	7,242,195,417	7,242,005,218	...
Program management	95,229,946	94,296,865	26,471,100	26,471,065	...	...	...	562,585	562,585	...	...	...	...	...	...	121,138,461	120,205,345	...
Sub-total	1,070,347,006	1,054,961,788	51,088,900	50,842,101	7,806,901,500	7,805,564,383	...	32,152,800	29,206,414	...	...	...	...	...	...	8,896,184,606	8,882,161,858	...
Revenues netted against expenditures	(32,152,800)	(29,206,414)	...	...	...	...	...	(32,152,800)	(29,206,414)	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	1,038,194,206	1,025,755,374	51,088,900	50,842,101	7,806,901,500	7,805,564,383	...	...	...	...	...	...	...	...	...	8,896,184,606	8,882,161,858	...
Hazardous Materials Information Review Commission—Budgetary																		
Hazardous Materials Information Review Commission—Budgetary	1,526,511	1,387,303	...	...	...	...	...	...	...	...	...	...	...	...	...	1,526,511	1,387,303	...
Medical Research Council																		
Medical Research Council																		
Grants and scholarships Administration	7,860,850	7,960,851	353,000	101,473	243,232,000	243,186,879	...	...	...	...	...	...	...	...	...	243,232,000	243,186,879	...
Total Program—Budgetary	7,860,850	7,960,851	353,000	101,473	243,232,000	243,186,879	...	...	...	...	...	...	...	...	...	243,232,000	243,186,879	...
Patented Medicine Prices Review Board—Budgetary	3,138,125	3,057,516	189,500	96,694	...	...	...	...	...	...	...	...	...	...	...	3,327,625	3,154,210	...
Total Ministry—Budgetary	1,050,719,692	1,038,161,044	51,631,400	51,040,268	8,050,133,500	8,048,751,262	...	...	...	...	...	...	...	...	...	9,152,484,592	9,137,952,574	...

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Used in the current year	Variance			Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (National Health and Welfare)										
Health Program										
Grants										
...	15,000	...	(15,000)	...	...	...	...	...	...	...
Food safety, quality and nutrition										
National Food Distribution Centre										
...	100,000	...	...	100,000	100,000	...	...	...	...	100,000
...	5,000	...	...	5,000	5,000	...	...	...	...	5,000
Environmental quality and hazards										
World Health Organization										
International Commission on Radiological Protection										
...	105,000	...	...	105,000	105,000	...	...	...	...	105,000
Programs and services										
Grants to national voluntary health organizations to assist with the operating costs of national offices										
...	2,749,000	...	(86,825)	2,662,175	2,662,175	...	...	...	...	2,298,250
Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research										
...	13,024,000	...	(6,110,486)	6,913,514	6,913,514	...	...	...	...	7,306,232
Grant to the Canadian Centre on Substance Abuse to continue its operations in respect of alcohol and drug abuse prevention, public education, treatment and rehabilitation activities										
...	1,420,000	...	...	1,420,000	1,420,000	...	...	...	...	1,420,000
Grant to the National Cancer Institute of Canada to permit the awarding of research grants under the Breast Cancer Research Challenge										
...	2,000,000	...	...	2,000,000	2,000,000	...	...	...	...	2,000,000
Grants to incorporated local or regional non-profit Aboriginal organizations and institutions for the purpose of performing community assessments or developing proposals to operate early intervention programs for Aboriginal pre-school children and their families										
...	...	2,905,000	(1,140,577)	1,764,423	1,764,423	...	...	...	...	...
...	19,193,000	2,905,000	(7,337,888)	14,760,112	14,760,112	...	...	...	...	13,024,482
Indian and northern health services										
Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies										
...	300,000	...	(35,690)	264,310	264,250	60	...	...	...	246,655

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Total available for use		Used in the current year	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	97,000	...	(4,000)	...	93,000	...	93,000	75,000
...	700,000	...	(185,000)	...	515,000	...	515,000	500,000
...	1,100,000	350,000	(90,700)	...	1,359,300	...	1,359,291	1,281,451
...	...	...	...	...	...	...	...	80,000
...	1,897,000	350,000	(279,700)	...	1,967,300	...	1,967,291	1,936,451
...	21,510,000	3,255,000	(7,668,278)	...	17,096,722	...	17,096,653	15,512,588
Contributions								
...	...	...	7,000	...	7,000	...	7,000	10,000
...	...	...	514,100	...	514,100	...	514,070	305,875
...	...	...	1,550,000	...	1,550,000	...	1,549,980	317,789
...	...	...	134,900	...	134,900	...	90,000	...
...	...	...	5,162,139	...	35,174,139	...	35,174,139	30,510,226
...	25,724,000	...	(3,078,427)	...	22,645,573	...	22,645,573	15,958,472
...	800,000	...	...	...	800,000	...	800,000	800,000

Contributions to all institutions, corporations, societies (with the exception of departments, agencies and corporations of the Government of Canada) including Canadian universities and hospitals, provincial and municipal departments and agencies and societies of health professionals, and Canadian citizens and landed immigrants in support of the National AIDS Program

... 12,438,000 ... (15,757) 12,422,243 ... 12,422,243 ... 13,512,646

Contributions to voluntary, non-government, non-profit groups, professional associations, educational institutions, and provincial and municipal governments to support efforts to reduce the incidence and the negative consequences of family violence and to fund activities of national scope that significantly improve community, institutional, systems and government response to the problem. Priorities include projects that foster cooperation among government, non-government and voluntary sectors and activities related to family violence public awareness, prevention, treatment, training and research

... 3,567,000 ... (2,256,316) 1,310,684 ... 1,310,684 ... 7,010,980

Contributions to groups of seniors, non-profit organizations, professional associations, educational institutions, health or social service agencies, other para-public organizations, businesses, labour, and provincial, territorial, and local governments in order to: improve the health, well-being, and independence of seniors in situations of risks and prevention of risk situations; support innovative projects that include a plan for evaluating and sharing results with others; and increase partnerships among other seniors, business, government and non-governmental organizations

... 18,000,000 ... (5,850,922) 12,149,078 ... 10,861,838 1,287,240

Contributions to voluntary, non-government, non-profit groups or organizations, professional associations or educational institutions to support projects which demonstrate Canada's continuing commitment to action as a result of the World Summit for Children recommendations

... 4,502,000 ... 1,064,114 5,566,114 ... 5,566,114 ... 4,451,748

Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventive and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada

... 46,797,000 ... (2,131,787) 44,665,213 ... 44,665,213 ... 35,255,345

Contributions supporting administrative and project costs of various national fitness and other organizations and agencies to encourage participation in physical activity

... 7,597,000 ... (938,192) 6,658,808 ... 6,658,808 ... 7,237,243

Contributions supporting the administrative and project expenses of ParticipACTION's public service advertising campaign designed to enhance Canadians' awareness and appreciation of the benefits of physical activity

... 900,000 ... 350,000 1,250,000 ... 1,250,000 ... 1,423,000

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$				
...	...	...	...	...	3,648,836	...	...	...
...	...	2,464,000	1,184,836	...	...	...	...	15,002,867
...	150,337,000	2,464,000	(6,510,312)	146,290,688	145,003,448	1,287,240	...	131,162,527
Indian and northern health services								
...	169,655,000	86,949	11,187,472	180,929,421	180,929,421	...	...	173,492,922
...	62,606,000	...	12,318,827	74,924,827	74,924,827	...	...	51,260,635
...	10,000,000	...	(10,000,000)	...	...	...	...	...
...	63,125,000	...	1,699,176	66,824,176	66,824,176	...	...	55,995,133
...	11,993,000	...	24,484,010	36,477,010	36,477,010	...	...	18,793,291
...	10,070,000	...	11,451,011	21,521,011	21,521,011	...	...	...
...	2,426,000	...	(225,074)	2,200,926	2,200,926	...	...	2,163,035
...	907,000	...	...	907,000	907,000	...	...	901,988
...	1,027,000	...	(83,481)	943,519	943,519	...	...	1,055,045
...	13,970,000	...	...	13,970,000	13,970,000	...	...	7,700,000
...	347,779,000	86,949	50,831,941	398,697,890	398,697,890	...	...	311,362,049

Policy and consultation

Contributions to provinces, territories and nationally recognized associations and agencies for the development of health or welfare information systems

Contribution to the Canadian Institute for health information

Items not required for the current year

... 1,028,600 ... (726,000) 302,600

... 2,672,400 ... (890,800) 1,781,600

... 3,701,000 ... (1,616,800) 2,084,200

297,742 4,858 ... 389,396

1,781,600 1,074,259

2,079,342 4,858 ... 1,463,655

Health insurance

(S) Payments under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*:

Insured health services program

Extended health care services program

... 5,382,000,000 302,000,000 37,260,000 5,721,260,000

... 1,509,000,000 11,000,000 (734,000) 1,519,266,000

... 6,891,000,000 313,000,000 36,526,000 7,240,526,000

5,721,260,000 ... 6,063,956,000

1,519,266,000 ... 1,502,133,000

7,240,526,000 ... 7,566,089,000

Total—Contributions

... 7,392,817,900 315,550,949 81,436,829 7,789,804,778

7,788,467,730 1,337,048 ... 8,010,710,895

Program Summary by Activity

Food safety, quality and nutrition

Drug safety, quality and efficacy

Environmental quality and hazards

National health surveillance

Programs and services

Indian and northern health services

Policy and consultation

Health insurance

... 15,000 ... (8,000) 7,000

... 514,100 ... 514,100

... 1,050,000 ... 1,655,000

... 134,900 ... 134,900

... 169,530,000 ... 5,369,000 161,050,800

... 348,079,000 86,949 50,796,251 398,962,200

... 5,598,000 350,000 (1,896,500) 4,051,500

... 6,891,000,000 313,000,000 36,526,000 7,240,526,000

7,000 ... 10,000

514,070 30 305,875

1,654,980 20 422,789

90,000 44,900 ...

159,763,560 1,287,240 ...

398,962,140 60 ...

4,046,633 4,867 ...

7,240,526,000 ... 7,566,089,000

Total Department

... 7,414,327,000 318,805,949 73,768,551 7,806,901,500

7,805,564,383 1,337,117 ... 8,026,023,483

Medical Research Council

Grants

Grants and scholarships

Grants and scholarships in aid of research

Items not required for the current year

... 242,182,000 1,050,000 ... 243,232,000

... 242,182,000 ... 243,232,000

243,186,879 45,121 ... 234,582,407

... 23,051,163

Total Program

... 242,182,000 1,050,000 ... 243,232,000

243,186,879 45,121 ... 257,633,570

Total Ministry

... 7,656,509,000 319,855,949 73,768,551 8,048,751,262

8,048,751,262 1,382,238 ... 8,283,657,053

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year
	Estimates	Actual	
		\$	\$
Department (National Health and Welfare)			
Health Program			
Budgetary (respendable revenues)			
Food safety, quality and nutrition	231,000	231,000	...
Drug safety, quality and efficacy	11,808,415	10,626,000	...
Environmental quality and hazards	3,125,800	2,746,086	2,654,979
Indian and northern health services	16,300,000	14,955,618	15,873,490
Health advisory and assessment services	125,000	85,125	...
Program management	562,585	562,585	...
Total Ministry—Budgetary	32,152,800	29,206,411	18,528,469

Revenues

	Current year		Previous year
	\$	\$	\$
Department (National Health and Welfare)			
Health Program			
Tax revenues—			
Goods and services tax	31,497	20,521	
Total tax revenues	31,497	20,521	
Non-tax revenues—			
Refunds of previous years' expenditures—			
Adjustments to prior year's payables	8,342,360	8,329,339	
Refunds of purchased goods and services	1,718,143	1,475,954	
Refunds of capital expenditures	5,643	34,394	
Refunds of transfer payments	2,217,260	1,508,981	
	12,283,406	11,348,668	
Privileges, licences and permits—			
Food and drug analysis fees	11,081	2,490,187	
Service fees—			
Inpatient services	4,198	12,952	
Outpatient services	1,626,823	1,075,412	
Cost sharing agreements	3,080,325	3,925,585	
Staff accommodation	906,026	1,003,846	
Concessions	69,171	142,932	
Radiation and dosimetry services	...	2,988	
Sundries	246,294	90,999	
	5,932,837	6,254,714	
Proceeds from sales—			
Dietary revenues	115,757	114,229	
Pharmacy revenues	207,193	136,732	
Sundries	703	1,137	
	323,653	252,098	
Proceeds from the disposal of surplus Crown assets	568,824	354,866	
Miscellaneous non-tax revenues—			
Food and drug penalties	130,727	111,344	
Food and drug seizures	48	3	
Opium and narcotic penalties	3,443,379	3,566,546	
Opium and narcotic seizures	(26,337)	48,765	

	Current year	Previous year
	\$	\$
Patented Medicine Prices Review Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	883	6,685
Adjustments to prior year's payables	...	3,108
	883	9,793
	81	44
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Penalties	87,014	...
Sundries	...	3,624,284
	87,014	3,624,284
Total Program	87,978	3,634,121
Ministry Summary		
Tax revenues—		
Goods and services tax	31,497	20,521
	31,497	20,521
Total tax revenues		
Non-tax revenues—		
Refunds of previous years' expenditures	12,868,944	12,003,665
Privileges, licences and permits	11,081	2,490,187
Service fees	6,312,620	6,740,411
Proceeds from sales	323,653	252,098
Proceeds from the disposal of surplus Crown assets	569,296	356,720
Miscellaneous non-tax revenues	3,848,707	9,371,566
Total non-tax revenues	23,934,301	31,214,647
Total Ministry	23,965,798	31,235,168
Hazardous Materials Information Review Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	266	44
Service fees	379,783	485,697
Proceeds from the disposal of surplus Crown assets	...	601
Total Program	380,049	486,342
Medical Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	577,520	637,361
Adjustments to prior year's payables	6,869	7,799
	584,389	645,160
Proceeds from the disposal of surplus Crown assets	391	1,209
Miscellaneous non-tax revenues—		
Sundries	10	7
Total Program	584,790	646,376

SECTION 12

1995-96

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department (Employment and
Immigration)

Canada Labour Relations Board

Canadian Artists and Producers
Professional Relations Tribunal

Canadian Centre for Occupational
Health and Safety

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Department (Employment and Immigration)

Corporate Services Program

Objective

To provide executive direction, policy development and management support services to the Department.

Activity Description

Corporate management and services

This activity is responsible for providing administrative, financial and human resource services and support to departmental clients and for providing managerial direction to enable Human Resources Development Canada to carry out its mission.

Systems

This activity is responsible for the development, implementation and maintenance of a variety of automated systems that support the delivery of services to the public and the internal administration of Human Resources Development Canada.

Policy, communications and renewal

This activity is responsible for the development and implementation of effective policies and programs, communications services and support to enable the Department to fulfil its mandate and the renewal of activities and initiatives in the Department of Human Resources Development Canada.

Employment and Insurance Program

Objective

To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, in cooperation with other Government departments,

the provinces and territories and the private sector, respecting the principles of equity in employment and ensuring the protection of public funds, in order to promote the effective and efficient functioning of the Canadian labour market.

Activity Description

Employment

The employment activity exercises its mandate through the National Employment Service Regulations, the *National Training Act* and Regulations, the *Department of Labour Act*, and the *Unemployment Insurance Act* and Regulations (including job creation, work sharing and training benefits).

Employment provides an integrated and coherent approach to the delivery of programs and services designed to respond to the needs of the labour market in the areas of skills training and upgrading, and initiatives to help the unemployed. These services and programs focus on clients who are most in need, while fostering private sector involvement.

The employment programs and services are delivered through a network of Canada Employment Centres (CECs) and service contracts with community-based organizations. All programs and services are guided by the employment programming principles concerning partnerships, community-based participation, equity, use of a client-centred approach, accessibility for clientele, client self-sufficiency, and comprehensiveness.

Unemployment insurance

The *Unemployment Insurance Act* and the Regulations made pursuant to the Act, the *Government Annuities Act* and the *Labour Adjustment Benefits Act* provide for the payment of benefits to qualified workers experiencing an interruption of earnings

or meeting the legislative requirements of the particular Act.

The *Unemployment Insurance Act* and Regulations also establish stringent parameters for the Program by stipulating, inter-alia, what constitutes insurable employment, the number of insurable weeks required to establish eligibility, the rate and duration of benefit, and the initial and continuing terms of entitlement to benefit. Additionally, this legislation stipulates that Revenue Canada determines what constitutes insurable employment, and is responsible for the collection of premiums relative to that employment.

Canada Employment Centres (CEC) management and joint services

This activity provides for a number of joint program delivery and management activities that cannot be directly allocated to the sub-activities that encompass specific programs (such as employability improvement, labour market adjustment, etc. or services such as claims processing) within the Employment and Insurance Program. Most full-time equivalent resources for this activity are in the field, where the activity includes the regional directors of employment and insurance, area managers, CEC managers and their administrative support staff.

Labour Program

Objective

To facilitate and sustain stable industrial relations and a safe, fair, and equitable workplace; to collect and disseminate labour and equity-related statistics and information; and to foster constructive labour-management-government relations.

Labour operations

This activity is responsible for the development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable conditions of employment; development and delivery of employment equity data and information; providing fire protection services to federal Government departments, Crown corporations and First Nations; and promoting and implementing non-legislated activities aimed at constructive employment relations in the workplace and a workforce better informed on union and socio-economic affairs.

Industrial relations and mediation and conciliation

To provide conciliation, mediation, arbitration, and adjudication assistance for dispute resolution in the federal private sector; adopts dispute prevention initiatives to maintain stable labour-management relations; provides industrial relations expertise for policy formulation and implementation, and legislative development; provides and analyzes labour-related statistics and information on industrial relations and collective bargaining process; and supports initiatives promoting productive and innovative workplaces, and improved labour-management relations.

Management, policy, analysis and liaison

This activity is responsible for the general management and broad policy direction for the Labour Program; the analysis and development of labour-related policies on economic and social issues; the maintenance of effective working relations with other federal departments, employer and employee organizations, the provinces and territories,

of consultation and related initiatives to encourage the involvement of the labour movement in the policy-making process; and the provision of policy advice, research and information to advance the full and equal participation of women in the labour force.

Federal workers compensation

This activity is responsible for providing compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the *Government Employees Compensation Act* (GECA); providing supplementary compensation payments to certain widows of merchant seamen; adjudication injury compensation claims made by federal penitentiary inmates; and administering the Public Service Income Plan for survivors of employees slain on duty.

Income Security Program

Objective

To promote and strengthen the income security of targeted groups of Canadians by developing, administering and delivering programs for seniors, the disabled, survivors, families with children and migrants.

Activity Description

Income security

The activity encompasses three major income security programs. The management and delivery of these programs are completely integrated.

three different types of security (OAS) program consists of provides individuals from age 65 with a base on which to build an adequate retirement income. Pension benefits are paid to everyone who meets the residence requirements. The Guaranteed Income Supplement (GIS) is an income-tested benefit payable to OAS recipients with low and modest incomes. The Spouse's Allowance is an income-tested benefit to assist low-income married pensioner-couples living on one OAS/GIS Pension, as well as low-income Widows/widowers aged 60-64, who meet OAS residence requirements.

The *Canada Pension Plan* (CPP)(Act) is a compulsory, contributory Social Insurance Program to provide some income protection to Canadian workers and their families against the loss of earnings due to death, disability or retirement. Benefits fall into three categories: the retirement pension, survivor benefits and disability benefits. The Plan operates in all provinces and territories. Quebec also has the Quebec Pension Plan. Under CPP legislation, Income Security administers the benefit provisions, Revenue Canada collects contributions and the Department of Finance manages the Investment Fund.

The Children's Special Allowance (CSA) is paid monthly to welfare agencies, Government departments and institutions, and sometimes to foster parents who are caring for a child under age 18. The Child Tax Benefit is paid to families with children who meet the eligibility requirements. The activity determines eligibility and Revenue Canada determines payment entitlement based on family income.

The activity also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise

the social security rights they acquired in their countries of origin, to the greatest extent possible.

Social Development and Education Program

Objective

The objective of the Social Development and Education Program is to promote and facilitate the development, equal participation and well-being of members of Canadian society in cooperation with the provinces and the non-profit and private sectors through policies and programs in the areas of employment, security and learning.

Activity Description

Social welfare

Under the *Canada Assistance Plan* (Act), the Social Welfare activity shares in the cost to the provinces and territories of providing social assistance to persons determined to be in need as a result of a financial test of need, and of providing welfare services (such as day care) to persons in need or likely to become in need if the services were not provided. It also shares in the cost to the provinces of providing provincially administered programs for the vocational rehabilitation of physically and mentally disabled persons under the *Vocational Rehabilitation of Disabled Persons Act*, and programs under the Alcohol and Drug Treatment and Rehabilitation Agreements.

Under the National Strategy for the integration of persons with disabilities, the activity provides funds to support provincial demonstration projects to develop community based alternatives to institutional care. The projects are referred to as deinstitutionalization initiatives.

The activity shares the responsibility for the negotiation and management of agreements with the provinces and territories for the enhancement of the employability of social assistance recipients and administers New Brunswick Works, a six year demonstration project with the aim of increasing the employment possibilities of 3,000 social assistance recipients.

Through the National Child Care Information Centre, the activity provides technical information, expert advice and coordination to the provinces, territories, public, client groups and organizations to increase awareness and facilitate coordination of policies related to child care. Finally, through the National Adoption Desk, the activity represents provincial territorial adoption authorities (excluding Quebec) in dealings with foreign adoption authorities, negotiates adoption programs with other countries and provides case coordination, consultation and information services.

Education support

Education support: Under the *Federal-Provincial-Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act* and Regulations the activity administers post-secondary education transfer payments to the provinces and territories. The activity also undertakes joint activities with provinces on matters of common interest related to education, cooperates with the Department of Foreign Affairs to ensure the effectiveness of Canada's participation in international educational fora and activities; and coordinates and develops federal Government policies and programs in the field of education.

Canada student loans: The current *Canada Student Loans Act* R.S.C. 1985, c.s-23 and Regulations provide for: loan guarantees; the payment of interest owed to lenders; the payment of claims to

lenders on defaulted student loans; the recovery of defaulted loans; payments to provinces which opt out of the Canada Student Loans program (CSLP); administrative payments to provinces and territories which participate in the CSLP; and the coordination and development of federal Government policies and programs in the field of student assistance.

The *Canada Student Financial Assistance Act* received Royal Assent in June 1994 but has not yet been proclaimed (as at February 15, 1995). The Act will provide for the payment of grants to high-need students and for new financing arrangements for Canada student loans. Under the new arrangements, the bulk of student loans will not generally be guaranteed by the Government. Instead, participating lenders will receive a "risk premium" for assuming full responsibility for servicing and collecting loans. In addition, the new Act will provide flexibility to harmonize federal and provincial student loan programs and conduct pilot projects for income contingent repayment loans with interested provinces.

Social development

The social development activity provides grants and contributions to improve the economic integration and effective participation of persons with disabilities; increase awareness and the participation of Canadians in the area of literacy; and improve the relevance of applied social research. Project funding is provided to social service and community organizations; to universities, social planning councils and social research organizations, and to other levels of Government, the private sector and labour organizations for partnership initiatives. Funding is also provided to support the core operations of national voluntary social service organizations.

technical information and support are provided to the public, client groups and organizations to increase awareness of and facilitate collective action on issues related to social services, disabled persons and literacy.

Strategic initiatives

The strategic initiatives program, announced in the 1994 Budget, implements new initiatives that contribute to the renewal and revitalization of Canada's social security system by pointing out strategic directions for change and mobilizing support; tests new ways to make social programs more oriented towards jobs and responsive to client needs; and produces information on which to base future policy development.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contravention of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of an-

itary remedial authority; the exercise or cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objective

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and federal producers.

Activity Description

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Activity Description

Council of governors and Executive Board

Representative of federal, provincial, and territorial governments, workers and employers, the Council establishes occupational health and safety objectives, policies and determines the priorities and general direction for the Centre.

President and centre staff

To implement the occupational health and safety policies and programs established by the Council.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department (Employment and Immigration)	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	
...	62,763,000	...	...	62,763,000	1	Corporate Services Program			
...	...	15,930,013	...	15,930,013	1a	Program expenditures				
...	...	1	...	1	1b	Transfer of \$17,850,999 from Human Resources Development Vote 35				
...	...	...	17,850,999	17,850,999		Transfer from: Vote 35			
...	...	...	2,059,000	2,059,000		TB Vote 5 ⁽¹⁾			
...	62,763,000	15,930,014	19,909,999	98,603,013		Total—Vote 1	71,772,793	26,830,220	62,363,191	
...	48,645	...	...	48,645	(S)	Minister of Human Resources Development—Salary and motor car allowance	48,645	...	52,699
...	1,000,000	...	(1,000,000)	...	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	...	...	...
...	17,027,000	...	833,828	17,860,828	(S)	Contributions to employee benefit plans	17,860,828	...	17,840,234	
...	...	...	48,645	48,645	(S)	Minister of Labour—Salary and motor car allowance	48,645	...	...
177,303	...	...	411,880	589,183	(S)	Spending of proceeds from the disposal of surplus Crown assets	318,241	342	270,600
...	...	...	9,482	9,482	(S)	Refunds of amounts credited to revenues in previous years	9,482	...	...
177,303	80,838,645	15,930,014	20,213,834	117,159,796		Total Program—Budgetary	90,058,634	26,830,562	80,745,263	
...	194,947,000	...	...	194,947,000	5	Employment and Insurance Program			
...	...	17,920,474	...	17,920,474	5a	Operating expenditures				
...	...	...	4,552,000	4,552,000		Operating expenditures			
...	...	...	(467,363)	(467,363)		Transfer from TB Vote 5 ⁽¹⁾			
...	...	...	...	...		Transfer to Vote 10			
...	194,947,000	17,920,474	4,084,637	216,952,111		Total—Vote 5	140,562,404	76,389,707	63,150,369	
...	1,329,481,000	...	...	1,329,481,000	10	Grants and contributions			
...	...	31,359,688	...	31,359,688	10a	Grants and contributions				
...	...	...	...	...	10b	Transfer of \$467,363 from Human Resources Development Vote 5, and \$7,326,416 from Human Resources Development Vote 25			
...	...	1	...	1		Development Vote 25				
...	...	...	467,363	467,363		Transfer from: Vote 5			
...	...	...	7,326,416	7,326,416		TB Vote 5			
...	1,329,481,000	31,359,689	7,793,779	1,368,634,468		Total—Vote 10	1,298,839,863	69,794,605	1,531,673,914	

(S)	35,000	...	882	35,882	...	36,706
(S)	24,900,000	(900,000)	1,110,356	25,110,356	...	37,204,914
(S)	93,215,000	...	4,586,843	97,801,843	...	94,168,898
(S)	...	...	3,953	3,953	...	49,461
...	1,642,578,000	48,380,163	17,580,450	1,708,538,613	1,562,354,301	1,726,284,262
Total Program—Budgetary						
Labour Program						
15	44,135,000	...	...	44,135,000	...	46,326,108
15a	...	2,265,224	...	2,265,224	...	...
15b	...	1	...	1	...	...
	...	...	1,135,000	1,135,000	...	...
	...	...	187,274	187,274	...	...
	...	...	1,800,000	1,800,000	...	...
...	44,135,000	2,265,225	3,122,274	49,522,499	47,536,798	1,985,701
...	7,429,000	...	...	7,429,000	...	...
...	...	...	(1,135,000)	(1,135,000)	...	...
...	7,429,000	...	(1,135,000)	6,294,000	5,566,730	727,270
...	...	...	...	...	...	7,742,500
(S)	47,560,000	11,684,000	2,761,345	62,005,345	62,005,345	60,224,388
(S)	4,564,000	...	192,437	4,756,437	4,756,437	4,501,777
(S)	...	...	814	814	814	56,966
...	103,688,000	13,949,225	4,941,870	122,579,095	119,866,124	118,851,739
Total Program—Budgetary						
Income Security Program						
25	110,710,000	...	...	110,710,000	...	85,433,784
25a	...	7,599,708	...	7,599,708	...	15,478,360,852 ⁽²⁾
	...	...	410,000	410,000	...	4,604,118,404 ⁽²⁾
	...	...	(7,326,416)	(7,326,416)	...	...
	...	...	(187,274)	(187,274)	...	...
	...	...	(1,788,310)	(1,788,310)	...	...
...	110,710,000	7,599,708	(8,892,000)	109,417,708	102,809,095	6,608,613
(S)	16,024,000,000	53,000,000	(78,432,700)	15,998,567,300	15,998,567,300 ⁽²⁾	15,478,360,852 ⁽²⁾
(S)	4,694,000,000	(48,000,000)	(18,235,526)	4,627,764,474	4,627,764,474 ⁽²⁾	4,604,118,404 ⁽²⁾
(S)	436,000,000	(22,000,000)	(6,484,607)	407,515,393	407,515,393 ⁽²⁾	428,925,797 ⁽²⁾
(S)	43,000,000	...	(43,000,000)	...	...	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$		
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$	\$
...	15,768,000	...	789,000	16,557,000		16,557,000	...	...	...	13,163,813
...	21,323,478,000	(9,400,292)	(154,255,833)	21,159,821,875		21,153,213,262	6,608,613	...	...	20,610,002,650 ⁽³⁾
Total Program—Budgetary										
Social Development and Education Program										
...	38,976,000	...	...	38,976,000	30	Contributions to employee benefit plans				
...	...	2,563,300	...	2,563,300	30a					
...	...	...	...	...	30b					
...	...	1	...	...	1					
...	...	1,788,310	1,788,310	1,788,310						
...	...	2,430,001	2,430,001	2,430,001		Transfer from: Vote 25				
...	...	...	1,700,000	1,700,000		Vote 35				
...	...	...	...	...		TB Vote 5 ⁽¹⁾				
...	38,976,000	2,563,301	5,918,311	47,457,612		Total—Vote 30		45,458,447	1,999,165	44,047,263
...	375,339,000	...	...	375,339,000	35	Grants and contributions				
...	...	5,000,000	...	5,000,000	35a	Contributions				
...	...	...	(17,850,999)	(17,850,999)		Transfer to: Vote 1				
...	...	...	(2,430,001)	(2,430,001)		Vote 30		347,305,768	12,752,232	...
...	375,339,000	5,000,000	(20,281,000)	360,058,000		Total—Vote 35				
...						
...	7,275,000,000	...	(90,461,037)	7,184,538,963	(S)	Canada Assistance Plan payments (Canada Assistance Plan) (Act)		7,184,538,963	...	7,279,418,020
...	...	...	...	...	(S)	Transfer payments to the provinces and territories in respect of post-secondary education made pursuant to the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act				
...	2,185,000,000	139,800,000	40,470,000	2,365,270,000	(S)	The provision of funds for interest payments, to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the Canada Student Loans Act				
...	...	...	...	...		Contributions to employee benefit plans		836,672,614	...	529,200,322
...	521,200,000	315,627,000	(154,386)	836,672,614	(S)	Contributions to employee benefit plans		2,341,000	...	2,357,592
...	2,229,000	...	112,000	2,341,000	(S)	Grants pursuant to the Canada Student Financial Assistance Act		7,781,482	...	...
...	...	9,800,000	(2,018,518)	7,781,482		Total Program—Budgetary		10,789,368,274	14,751,397	10,673,074,665
...	10,397,744,000	472,790,301	(66,414,630)	10,804,119,671		Total Department—Budgetary		33,714,860,595	197,087,855	33,208,958,579 ⁽³⁾
...	33,548,326,645	541,649,411	(177,934,309)	33,912,219,050						

...	8,287,000	...	...	8,287,000	40	Program expenditures	7,988,958	298,042	...	7,848,022
...	...	...	...	...	(S)	Contributions to employee benefit plans	802,000	...	...	807,000
...	764,000	...	38,000	802,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	395	...	164	735
103	...	...	456	559						
103	9,051,000	...	38,456	9,089,559		Total Program—Budgetary	8,791,353	298,042	164	8,655,757

Canadian Artists and Producers Professional Relations Tribunal

...	1,580,000	...	...	1,580,000	45	Program expenditures	1,323,337	256,663	...	978,421
...	112,000	...	...	112,000	(S)	Contributions to employee benefit plans	112,000	...	...	...
...	1,692,000	...	...	1,692,000		Total Program—Budgetary	1,435,337	256,663	...	978,421

Canadian Centre for Occupational Health and Safety

...	2,026,000	...	...	2,026,000	50	Program expenditures	1,925,176	225,745	...	2,547,649
...	...	124,921	...	124,921	50a	Program expenditures	973	...	...	2,128
...	2,026,000	124,921	...	2,150,921	(S)	Total—Vote 50 Spending of proceeds from the disposal of surplus Crown assets	1,926,149	225,745	...	2,549,777
24	...	...	949	973						
24	2,026,000	124,921	949	2,151,894		Total Program—Budgetary	1,926,149	225,745	...	2,549,777

177,430	33,561,095,645	541,774,332	(177,894,904)	33,925,152,503		Total Ministry—Budgetary	33,727,013,434	197,868,305	270,764	33,221,142,534 ⁽³⁾
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Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) The addition of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(3) The Children's special allowances payments have been transferred to the Ministry of National Revenue. Therefore, the previous year's expenditures have been restated by \$38,569,203.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (Employment and Immigration)												
Corporate Services Program												
Corporate management and services	297,646,796	272,335,255	7,100,000	7,002,206	...	...	219,039,889	219,039,889	...	...	85,706,907	60,297,572
Systems	45,500,000	44,732,779	7,000,000	6,968,321	...	...	35,253,240	35,253,240	...	...	17,246,760	16,447,860
Policy, communications and renewal	36,200,000	35,309,974	900,000	897,099	...	...	22,893,871	22,893,871	...	...	14,206,129	13,313,202
Sub-total	379,346,796	352,378,008	15,000,000	14,867,626	...	...	277,187,000	277,187,000	...	...	117,159,796	90,058,634
Revenues netted against expenditures (267,112,000)		(267,112,000)	(10,075,000)	(10,075,000)	...	...	(277,187,000)	(277,187,000)	...	...	...	...
Total Program—Budgetary	112,234,796	85,266,008	4,925,000	4,792,626	...	...	...	...	...	...	117,159,796	90,058,634
Employment and Insurance Program												
Employment	383,500,000	382,496,926	3,300,000	3,200,360	3,293,744,824	3,183,519,219	245,085,000	245,085,000	...	...	3,435,459,824	3,324,131,505
Unemployment Insurance	528,000,000	527,607,270	30,300,000	30,271,545	...	...	510,711,000	510,711,000	...	...	47,589,000	47,167,815
Canada Employment Centres management and joint services	306,551,789	231,776,589	17,800,000	17,709,392	...	...	198,862,000	198,862,000	...	...	125,489,789	50,623,981
Benefits paid in accordance with the following sections of the <i>Unemployment Insurance Act</i> : sections 24, 25, 26 and 26.1 with respect to the employment activity	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total	1,218,051,789	1,141,880,785	51,400,000	51,181,297	1,393,744,824	1,323,950,219	954,658,000	954,658,000	...	...	1,708,538,613	1,562,354,301
Revenues netted against expenditures (907,208,000)		(907,208,000)	(47,450,000)	(47,450,000)	...	...	(954,658,000)	(954,658,000)	...	...	...	...
Total Program—Budgetary	310,843,789	234,672,785	3,950,000	3,731,297	1,393,744,824	1,323,950,219	...	...	...	...	1,708,538,613	1,562,354,301
Labour Program												
Labour operations	35,600,000	35,498,178	525,000	512,210	57,000	51,200	...	...	...	...	36,182,000	36,061,588
Industrial relations and conciliation	9,800,000	9,105,189	125,000	110,669	5,237,000	4,526,760	...	...	...	...	15,162,000	13,742,618
Management, policy, analysis and liaison	6,600,000	5,823,945	125,000	111,137	1,000,000	988,770	...	...	...	...	7,725,000	6,923,852

Federal workers compensation	100,352,933	99,980,904	...	...	6,900	6,900	36,849,738	36,849,738	...	...	63,510,095	63,138,066
Sub-total	152,352,933	150,408,216	775,000	734,016	6,300,900	5,573,630	36,849,738	36,849,738	...	...	122,579,095	119,866,124
Revenues netted against expenditures (36,849,738)	...	...	...	...	...	...	(36,849,738)	(36,849,738)	...	...	...	...
Total Program—Budgetary	115,503,195	113,558,478	775,000	734,016	6,300,900	5,573,630	...	...	...	...	122,579,095	119,866,124
Income Security Program												
Income security	242,093,861	228,699,327	2,500,000	2,498,786	21,033,847,167	21,033,847,167	118,619,153	111,832,218	...	...	21,159,821,875	21,153,213,262
Revenues netted against expenditures (117,319,153)	(110,532,849)	(1,300,000)	...	(1,299,369)	...	...	(118,619,153)	(111,832,218)	...	...	...	...
Total Program—Budgetary	124,774,708	118,166,678	1,200,000	1,199,417	21,033,847,167	21,033,847,167	...	...	...	...	21,159,821,875	21,153,213,262
Social Development and Education Program												
Social welfare	9,500,000	9,055,587	50,000	49,324	7,407,179,963	7,401,906,947	...	...	...	...	7,416,729,963	7,411,011,858
Education support	25,073,612	24,406,061	575,000	566,201	3,211,324,096	3,211,279,750	...	...	...	...	3,236,972,708	3,236,252,012
Social development	10,750,000	9,957,295	150,000	143,726	46,598,000	42,965,704	...	...	...	...	57,498,000	53,066,725
Strategic initiatives	2,300,000	2,278,033	1,400,000	1,343,220	89,219,000	85,416,426	...	...	...	...	92,919,000	89,037,679
Total Program—Budgetary	47,623,612	45,696,976	2,175,000	2,102,471	10,754,321,059	10,741,568,827	...	...	...	...	10,804,119,671	10,789,368,274
Total Department—Budgetary	710,980,100	597,360,925	13,025,000	12,559,827	33,188,213,950	33,104,939,843	...	...	...	...	33,912,219,050	33,714,860,595
Canada Labour Relations Board—Budgetary	9,083,559	8,556,023	6,000	235,330	...	...	...	...	...	...	9,089,559	8,791,353
Canadian Artists and Producers Professional Relations Tribunal—Budgetary	1,692,000	1,435,337	...	...	...	...	...	...	...	...	1,692,000	1,435,337
Canadian Centre for Occupational Health and Safety												
Council of governors and Executive Board	23,000	11,658	...	...	...	...	...	...	...	...	23,000	11,658
President and centre staff	6,969,894	6,564,008	...	...	...	...	4,841,000	4,649,517	...	...	2,128,894	1,914,491
Sub-total	6,992,894	6,575,666	...	...	...	...	4,841,000	4,649,517	...	...	2,151,894	1,926,149
Revenues netted against expenditures (4,841,000)	(4,841,000)	(4,649,517)	...	...	...	...	(4,841,000)	(4,649,517)	...	...	...	...
Total Program—Budgetary	2,151,894	1,926,149	...	...	...	...	...	...	...	...	2,151,894	1,926,149
Total Ministry—Budgetary	723,907,553	609,278,434	13,031,000	12,795,157	33,188,213,950	33,104,939,843	...	...	...	...	33,925,152,503	33,727,013,434

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use				
	Main Estimates	Supplementary Estimates			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (Employment and Immigration)								
Employment and Insurance Program								
Grants								
Employment								
(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region								
...	24,900,000	(900,000)	1,110,356	25,110,356	25,110,356	...	...	37,204,914
Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development								
...	55,368,000	...	(23,100,000)	32,268,000	3,999,468	28,268,532	...	22,877,807
Grants to the Sectoral Training Fund of the electrical and electronics manufacturing industry								
...	2,000,000	...	...	2,000,000	2,000,000	...	...	2,864,048
Grants to individuals under the Atlantic Groundfish Strategy to enable those affected by the East Coast groundfish crisis to participate in labour market adjustment programming								
...	164,100,000	24,540,689	183,259,311	371,900,000	357,977,726	13,922,274	...	267,196,961
...	...	...	...	...	...	...	...	51,452,979
Items not required for the current year								
...	246,368,000	23,640,689	161,269,667	431,278,356	389,087,550	42,190,806	...	381,596,709
Total—Grants								
Contributions								
Employment								
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market								
...	1,049,905,000	...	(154,965,532)	894,939,468	877,355,408	17,584,060	...	1,115,259,141
Payments to provinces, companies and individuals under agreements entered into by the Minister of Human Resources Development with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of agricultural employment services offices for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements								
...	11,656,000	...	...	11,656,000	7,154,801	4,501,199	...	11,647,774

Contributions to provincial governments, employers, employer organizations, employees, employee organizations, financial institutions or such other persons or entities for the purpose of making periodic income assistance payments to certain older workers as per section 5 of the *Department of Labour Act* :

...	46,452,000	...	...	46,452,000	...	41,080,059	5,371,941	...	59,153,164
...	...	6,819,000	2,600,000	9,419,000	...	9,272,401	146,599	...	...
...	...	...	...	...	...	...	...	...	1,222,040
...	1,108,013,000	6,819,000	(152,365,532)	962,466,468	...	934,862,669	27,603,799	...	1,187,282,119
...	1,354,381,000	30,459,689	8,904,135	1,393,744,824	...	1,323,950,219	69,794,605	...	1,568,878,828
Labour Program									
Grants									
Labour operations									
...	16,000	...	...	16,000	...	16,000	...	...	30,000
...
...	13,000	...	...	13,000	...	7,200	5,800	...	7,200
...
...	8,000	...	...	8,000	...	8,000	...	...	9,000
...	20,000	...	...	20,000	...	20,000	...	...	23,000
...
...	57,000	...	...	57,000	...	51,200	5,800	...	69,200
...
...	21,000	...	(21,000)	...	...	...	...	...	23,000
Federal workers compensation									
...	10,000	...	(3,100)	6,900	...	6,900	...	...	6,900
...
...	88,000	...	(24,100)	63,900	...	58,100	5,800	...	99,100
Contributions									
...	4,364,000	...	(300,000)	4,064,000	...	3,483,500	580,500	...	4,746,334
...	1,173,000	...	...	1,173,000	...	1,043,260	129,740	...	2,286,966
...
...	5,537,000	...	(300,000)	5,237,000	...	4,526,760	710,240	...	7,033,300
...
...	64,000	...	(64,000)	...	...	...	...	...	67,000
...	1,750,000	...	(750,000)	1,000,000	...	988,770	11,230	...	550,000
...
...	1,814,000	...	(814,000)	1,000,000	...	988,770	11,230	...	617,000
...
...	7,351,000	...	(1,114,000)	6,237,000	...	5,515,530	721,470	...	7,650,300

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
Program Summary by Activity							
...	57,000	...	...	57,000	51,200	5,800	...
...	5,537,000	...	(300,000)	5,237,000	4,526,760	710,240	...
...	1,835,000	...	(835,000)	1,000,000	988,770	11,230	...
...	10,000	...	(3,100)	6,900	6,900	...	...
...	7,439,000	...	(1,138,100)	6,300,900	5,573,630	727,270	...
...	...	...	...	...	...	...	7,749,400
Income Security Program Grants							
...	16,024,000,000	53,000,000	(78,432,700)	15,998,567,300	15,998,567,300 ⁽¹⁾
...	4,694,000,000	(48,000,000)	(18,235,526)	4,627,764,474	4,627,764,474 ⁽¹⁾
...	436,000,000	(22,000,000)	(6,484,607)	407,515,393	407,515,393 ⁽¹⁾
...	43,000,000	...	(43,000,000)	...	...	...	...
...	21,197,000,000	(17,000,000)	(146,152,833)	21,033,847,167	21,033,847,167 ⁽²⁾
...	...	...	...	...	...	...	20,511,405,053 ⁽²⁾
Social Development and Education Program Grants							
...	...	...	7,781,482	7,781,482	7,781,482	...	...
...
...	...	...	7,781,482	7,781,482	7,781,482	...	...
...
...
...	2,235,000	...	...	2,235,000	1,678,650	556,350	...
...	...	...	...	...	...	...	2,174,325
...	24,300,000	...	(4,000,000)	20,300,000	20,049,940	250,060	...
...	...	...	...	...	...	...	19,773,377
...	8,580,000	...	...	8,580,000	6,012,192	2,567,808	...
...	177,000	...	...	177,000	177,000	...	...
...	...	...	...	...	...	...	16,527,757
...	...	...	...	...	...	...	177,000

...	...	9,800,000	(9,800,000)	...	...	...	...	...	...
...	35,292,000	9,800,000	(13,800,000)	31,292,000	27,917,782	3,374,218	...	...	38,652,459
...	35,292,000	9,800,000	(6,018,518)	39,073,482	35,699,264	3,374,218	...	...	39,852,459
Total—Grants									
Contributions									
Social welfare									
(S) <i>Canada Assistance Plan</i> (Act)—									
Payments to provinces and territories under the									
<i>Canada Assistance Plan</i> (Act) and the									
<i>Federal-Provincial Fiscal Arrangements and Federal</i>									
<i>Post-Secondary Education and Health</i>									
...	7,275,000,000	...	(90,461,037)	7,184,538,963	7,184,538,963	...	...	...	7,279,418,020
<i>Contributions Act</i>									
Vocational rehabilitation of disabled persons—									
Payments to provincial and territorial governments to carry									
out the purposes of the <i>Vocational Rehabilitation of</i>									
<i>Disabled Persons Act</i> and agreements made									
thereunder									
...	188,800,000	...	...	188,800,000	188,800,000	...	...	...	200,900,000
Alcohol and drug treatment and rehabilitation—Payments									
to provinces and territories in accordance with agreements,									
pursuant to the <i>Department of Health Act</i>,									
approved by the Governor in Council									
...	15,500,000	...	...	15,500,000	15,500,000	...	...	...	30,374,251
New Brunswick Works—Payments (six-year time									
frame 1992-93—1997-98) to the Province of New									
Brunswick in accordance with the agreement to cost-									
share elements of this demonstration project to enhance									
...	8,841,000	...	(500,000)	8,341,000	6,000,000	2,341,000	...	...	7,273,495
the employability of social assistance recipients									
Contributions to provinces, welfare agencies including									
schools of social work and individuals,									
to support provincial demonstration									
projects to develop community based									
alternatives to institutional care									
...	4,500,000	...	500,000	5,000,000	4,951,217	48,783	...	...	...
Contributions to non-profit organizations, community									
groups, educational institutions, professional asso-									
ciations, band and tribal councils and municipal									
agencies for research and development projects									
that address areas in greatest need of knowledge,									
including the particular needs of children									
...	...	5,000,000	...	5,000,000	2,116,767	2,883,233	...	...	...
...	7,492,641,000	5,000,000	(90,461,037)	7,407,179,963	7,401,906,947	5,273,016	...	...	7,517,965,766
Education support									
(S) Transfer payments to the provinces and territories in									
respect of post-secondary education made pursuant									
to the <i>Federal-Provincial Fiscal Arrangements</i>									
and <i>Federal Post-Secondary Education and Health</i>									
<i>Contributions Act</i>									
...	2,185,000,000	139,800,000	40,470,000	2,365,270,000	2,365,270,000	...	...	...	2,485,710,697
(S) The provision of funds for interest payments to lending									
institutions, liabilities in the form of guaranteed loans									
and alternative payments to provinces and territories									
under the <i>Canada Student Loans Act</i>									
...	521,200,000	315,627,000	(154,386)	836,672,614	836,672,614	...	...	...	529,200,322

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$		\$	\$	\$	\$
...
...	1,000,000	...	1,600,000	1,555,654	44,346	...	1,214,605
...	...	...	...	...	...	...	2,255,910
...	2,707,200,000	455,427,000	3,203,542,614	3,203,498,268	44,346	...	3,018,381,534
Social development							
Contributions to provinces, welfare agencies including schools of social work and individuals, to support activities of national importance for improvement of welfare services; and projects that increase access to employment and training opportunities and facilitate the integration into the community of persons with disabilities							
...	5,906,000	...	5,306,000	5,123,701	182,299	...	17,891,222
Contributions to non-profit organizations, community groups, educational institutions, professional associations, provincial/territorial Government departments, and local, regional or national First Nations and Inuit non-profit organizations to support child care initiatives							
...	...	...	6,000,000	5,935,221	64,779	...	...
Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy							
...	...	...	4,000,000	3,989,000	11,000	...	3,736,310
...	...	...	...	...	...	...	4,982,001
...	5,906,000	...	15,306,000	15,047,922	258,078	...	26,609,533
Strategic initiatives							
Contributions to provincial and territorial governments, departments and agencies, municipal governments, business organizations, public health and educational institutions, Aboriginal organizations including Indian band and tribal councils, and individuals to support new policy directions for social security reform and to test innovative approaches to make social programs more effective and financially sustainable							
...	115,500,000	...	89,219,000	85,416,426	3,802,574	...	23,860,518
...	10,321,247,000	460,427,000	10,715,247,577	10,705,869,563	9,378,014	...	10,586,817,351
Total—Contributions							

Program Summary by Activity

... 7,492,641,000	5,000,000	(90,461,037)	7,407,179,963	7,401,906,947	5,273,016	7,517,965,766
... 2,707,200,000	455,437,000	48,697,096	3,211,324,096	3,211,279,750	44,346	... 3,019,581,534
... 41,198,000	9,800,000	(4,400,000)	46,598,000	42,965,704	3,632,296	... 65,261,992
... 115,500,000	...	(26,281,000)	89,219,000	85,416,426	3,802,574	... 23,860,518
...10,356,539,000	470,227,000	(72,444,941)	10,754,321,059	10,741,568,827	12,752,232	... 10,626,669,810
...32,915,359,000	483,686,689	(210,831,739)	33,188,213,950	33,104,939,843	83,274,107	... 32,714,703,091 ⁽²⁾
...32,915,359,000	483,686,689	(210,831,739)	33,188,213,950	33,104,939,843	83,274,107	... 32,714,703,091 ⁽²⁾

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(2) The Children's special allowances payments have been transferred to the Ministry of National Revenue. Therefore, the previous year's expenditures have been restated by \$38,569,203.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Department (Employment and Immigration)				
Corporate Services Program				
Budgetary (respendable revenues)				
Corporate management and services				
Recoverable expenditures from the Unemployment Insurance Account	191,059,000	212,010,000	279,274,000	
Recoverable expenditures on behalf of the Canada Pension Plan	1,370,000	7,029,889	1,665,600	
	192,429,000	219,039,889	280,939,600	
Systems				
Recoverable expenditures from the Unemployment Insurance Account	14,412,000	33,324,000	23,963,000	
Recoverable expenditures on behalf of the Canada Pension Plan	2,389,000	1,929,240	2,461,448	
	16,801,000	35,253,240	26,424,448	
Policy, communications and renewal				
Recoverable expenditures from the Unemployment Insurance Account	13,412,000	22,587,000	21,580,000	
Recoverable expenditures on behalf of the Canada Pension Plan	77,000	306,871	85,000	
	13,489,000	22,893,871	21,665,000	
Total Program—Budgetary	222,719,000⁽¹⁾	277,187,000	329,029,048	
Employment and Insurance Program				
Budgetary (respendable revenues)				
Employment				
Recoverable expenditures from the Unemployment Insurance Account	264,272,000	245,085,000	270,170,000	
Unemployment insurance				
Recoverable expenditures from the Unemployment Insurance Account	456,327,000	510,711,000	487,490,000	
Canada Employment Centres management and joint services				
Recoverable expenditures from the Unemployment Insurance Account	123,990,000	198,862,000	209,766,000	
Total Program—Budgetary	844,589,000⁽²⁾	954,658,000	967,426,000	

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Labour Program				
Budgetary (respendable revenues)				
Federal workers compensation				
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	53,500,000	36,849,738	38,883,543	
Total Program—Budgetary	53,500,000⁽³⁾	36,849,738	38,883,543	
Income Security Program				
Budgetary (respendable revenues)				
Income security				
Recoverable expenditures on behalf of the Canada Pension Plan	120,098,000	111,832,218	104,350,000	
Total Program—Budgetary	120,098,000⁽⁴⁾	111,832,218	104,350,000	
Total Department—Budgetary	1,240,906,000	1,380,526,956	1,439,688,591	
Canadian Centre for Occupational Health and Safety				
Budgetary (respendable revenues)				
President and Centre staff				
CCINFodisc	2,286,000	2,241,263	2,142,790	
CCINFOnline connect charges	80,000	45,707	29,462	
Publications, bulk and single requests	35,064	35,917	45,917	
Subscription—Specialty discs	525,000	406,114	293,747	
Memberships	...	14,670	20,414	
Projects	1,300,000	914,959	761,516	
CCINFOnapes	...	25,488	25,253	
Travel expenses	...	121,102	82,151	
Training sessions	...	...	72,665	
Miscellaneous revenues	8,000	3,664	...	
Inquiries donations	610,000	740,000	510,500	
Diskette—Based products	...	81,486	...	
Total Program—Budgetary	4,841,000	4,649,517	3,984,415	
Total Ministry—Budgetary	1,245,747,000	1,385,176,473	1,443,673,006	

(1) This amount was increased to \$277,187,000 during the year.

(2) This amount was increased to \$954,658,000 during the year.

(3) This amount was reduced to \$36,849,738 during the year.

(4) This amount was reduced to \$118,619,135 during the year.

Revenues

	Current year	Previous year
	\$	\$
Department (Employment and Immigration)		
Corporate Services Program		
Tax revenues—		
Goods and services tax	6,906	5,471
Total tax revenues	6,906	5,471
Non-tax revenues—		
Refunds of previous years' expenditures—		
Recovery of bad debt		140
Salary overpayments	80	5,930
Sundries	477	259,447
Adjustments to prior year's payables	79,657	
Recovery of previous year's expenditures—	1,239,126	1,424,578
Secondments	15,576	36,647
Secondments—Other Government departments	12,059	72,481
	1,346,975	1,799,223
	58,852	89,457
Privileges, licences and permits		
Service fees—		
Special services	25	...
Proceeds from sales	...	200
Proceeds from the disposal of surplus Crown assets	411,880	406,123
Miscellaneous non-tax revenues—		
Sundries	88	1,709
Crown housing	142,822	159,588
	142,910	161,297
Total non-tax revenues	1,960,642	2,456,300
Total Program	1,967,548	2,461,771
Employment and Insurance Program		
Tax revenues—		
Goods and services tax	13,532	49,975
Total tax revenues	13,532	49,975

	Current year	Previous year
	\$	\$
Non-tax revenues—		
Refunds of previous years' expenditures—		
Recovery of bad debts	2,802	5,339
Salary overpayments	84,691	88,093
Recovery of previous year's loss of money	10,187	615,099
Department 36—Overpayment reported in GARS	1,541,140	1,825,079
National Training Program—Allowances	450,772	276,931
National Training Program—Industrial	9,499	81,933
Job entry—Canadian Jobs Strategy	720,981	848,725
Job development—Canadian Jobs Strategy	976,808	1,027,735
Skill investment—Canadian Jobs Strategy	324,808	539,124
Skill shortages—Canadian Jobs Strategy	11,476	125,901
Old year—Canadian Jobs Strategy—Advance claimed	418,574	197,651
Ourreach Program	41,695	15,291
Manpower mobility and trainee travel grant	18,132	8,595
Canada Works and Young Canada Works	52,693	29,735
Youth Training Option	...	3,962
Canada Community Development Projects	47,954	56,862
Local Economic Development Assistance Program	1,228	54,336
Community Employment Program	24,673	217,988
Recovery of salary costs—Secondments	80,025	35,917
Sundries	2,596,595	2,760,122
Adjustments to prior year's payables	6,402,609	3,509,271
Recovery of overpayments—Other Canadian Jobs Strategy	846,731	800,719
Recovery of overpayments—Immigrant Language Training	8,280	2,866
	14,672,353	13,127,274
Privileges, licences and permits	73,428	45,333
Service fees—		
Access to information	2,285	2,016
Special services	36,765	37,650
Hungarian Human Resource	199,423	189,976
	238,473	229,642
Miscellaneous non-tax revenues—		
Actuarial surplus/Annuities account	334,100	1,892,616
Court costs	...	690
Conscience money	1,339	60
Recovery employee benefit costs unemployment insurance	96,040,000	...

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Unemployment Insurance fines	1,167,406	1,219,518	Proceeds from sales	63,483	45,893
Sundries	3,305	16,468	Miscellaneous non-tax revenues—		
Gains on foreign currency transactions	116	267	Fines and penalties remitted by the court as the result	156,375	125,250
			of prosecutions under the Canada Labour Code	11,396	35,466
			Miscellaneous	167,771	160,716
Total non-tax revenues	112,530,520	16,531,868	Total non-tax revenues	1,437,955	1,833,542
Total Program	112,544,052	16,581,843	Total Program	1,446,656	1,836,974
Income Security Program			Social Development and Education Program		
Tax revenues—			Tax revenues—		
Goods and services tax	216	220	Goods and services tax	3	...
Total tax revenues	216	220	Total tax revenues	3	...
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	460,615	343,911	Transfer payments to provinces and territories	142,064	...
Salary overpayment	2,375	13,334	Other transfer payments	88,756	...
Family allowance overpayment	216,273	194,869	Canada student loans—Recovery claims	80,671,883	71,830,905
Adjustments to prior year's payables	351,268	257,046	Canada student loans—Set-off	19,570,423	18,730,011
			Adjustments to prior year's payables	13,419	1,186,550
			Refunds of salary overpayments	10,478	...
Miscellaneous non-tax revenues	1,030,531	809,160	Sundries	(2,103,308)	52,510
Total non-tax revenues	9,718,230	3,723,476		98,393,715	91,799,976
Total Program	9,718,446	3,723,696	Service fees—		
Labour Program			Canada student loans—Guarantee fee	1,477	3,254
Tax revenues—			Miscellaneous non-tax revenues—		
Goods and services tax	8,701	3,432	Canada student loans—Interest	29,946,620	29,778,101
Total tax revenues	8,701	3,432	Sundries	...	135
Non-tax revenues—					
Refunds of previous years' expenditures—			Total non-tax revenues		
Refunds of previous years' expenditures	57,322	63,608	Total Program	128,341,812	121,581,466
Salary overpayment	300	18,482			
Adjustments to prior year's payables	82,248	299,240	Total Department	128,341,815	121,581,466
				254,018,517	146,185,750
Service fees	1,066,831	1,245,603			

	Current year		Previous year	
	\$		\$	
Canada Labour Relations Board				
Tax revenues—				
Goods and services tax	691		472	
Total tax revenues	691	472		
Non-tax revenues—				
Refunds of previous years' expenditures	3,711	2,162		
Proceeds from sales	11,600	8,103		
Proceeds from the disposal of surplus Crown assets	456	838		
Miscellaneous non-tax revenues	2,048	443		
Total non-tax revenues	17,815	11,546		
Total Program	18,506	12,018		
Canadian Centre for Occupational Health and Safety				
Tax revenues—				
Goods and services tax	75,729	56,444		
Total tax revenues	75,729	56,444		
Non-tax revenues—				
Proceeds from the disposal of surplus Crown assets	949	1,676		
Total non-tax revenues	949	1,676		
Total Program	76,678	58,120		
Ministry Summary				
Tax revenues—				
Goods and services tax	105,778	116,014		
Total tax revenues	105,778	116,014		
Non-tax revenues—				
Refunds of previous years' expenditures	115,587,155	107,919,125		
Privileges, licences and permits	132,280	134,790		
Service fees	1,306,806	1,478,499		
Proceeds from sales	75,083	54,196		
Proceeds from the disposal of surplus Crown assets	413,285	408,637		
Miscellaneous non-tax revenues	136,493,314	36,144,627		
Total non-tax revenues	254,007,923	146,139,874		
Total Ministry	254,113,701	146,255,888		

SECTION 13

1995-96

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department
Canadian Polar Commission

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Department

Administration Program

Objective

To ensure the efficient and effective management of the Department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, central agency directions and the overall needs of the Department's clients.

Activity Description

Executive direction

Ensures that the executive direction provided to the Department corresponds to the Minister's priorities and reflects overall needs of clients, Parliament, Cabinet, central agencies and departmental managers with respect to financial and human resource management, relations with Parliament and central agencies, accountability for results and ministerial correspondence.

Finance and professional services

Strengthens internal accountability and satisfies parliamentary and central agency requirements by controlling and improving the quality of the expenditure management and review processes; and provides financial, administrative, management, technical and contract services facilitating the efficient and effective management and operation of departmental programs.

Human resource management

Ensures the effective use of human resources in the achievement of the Department's objectives and the personal objectives of employees.

Communications

Informs the Department's client groups about the policies, programs and activities of the Department; informs all Canadians about Indians, Inuit and the North; provides the Government and the Department with feedback on the interests and concerns of Canadians with respect to the Department's responsibilities; and provides functional direction to communications officers in all regions.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit people.

Activity Description

Claims

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and Treaties by settling specific claims; and provides research funding to native claimants.

Lands and trust services

Fulfills the legal obligations of the Government of Canada in all matters respecting Indians and the lands reserved for Indians.

Program funding

Ensures eligible Indians and Inuit have access to public services (i.e. elementary/secondary education, social maintenance, social support services,

adequately maintained community capital infrastructure, housing, local Government and defined others); and furthers the potential for Indians and Inuit to access employment, economic development and post-secondary education opportunities.

Community funding

Provides for the negotiation of self-government agreements with First Nations and the fulfilment of Canada's obligations resulting from these agreements; and funds communities through such means as Alternative Funding Arrangements (AFA) so that First Nations may provide services on reserves (i.e. elementary/secondary education, social maintenance, social support services, adequately maintained community capital infrastructure, housing, local Government and defined others) and may further the potential for community members to access economic development, employment and post-secondary education opportunities.

Corporate direction

Provides for policy direction and sound management of the Indian and Inuit Affairs Program and for efficient and effective planning, accounting, personnel, communications, and other administrative support.

Northern Affairs Program

Objective

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including Aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage the sustainable development of the North's natural resources in preparation for eventual devolution; to preserve, maintain, protect and rehabili-

litate the northern environment and offshore resources; and to manage ongoing federal interests in the North, including federal northern policy, regional economic development, federal-territorial relations, transfer payments to the territorial governments, claims implementation, and federal circumpolar activities.

Activity Description

Northern Affairs

This activity provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Department and the Governments of the Yukon and the Northwest Territories, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This activity provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer payments to the territorial governments

Provides a record of the operating and capital funds transferred to the territorial governments in the form of non-conditional grants, for the delivery of public services by the territorial governments to territorial residents.

Canadian Polar Commission

Objective

To promote the development and dissemination of knowledge in respect of the polar regions.

Activity Description

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; establish the Canadian Polar Information System as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities					Vote	Department	Disposition of authorities			
Available from previous years	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	
...	39,128,000	...	...	39,128,000	1	Administration Program			
...	...	2,065,350	...	2,065,350	1a	Program expenditures				
...	...	...	...	...	1b	Transfer of \$2,846,509 from Indian Affairs and Northern Development Vote 15			
...	...	1	...	2,846,509		Transfer from Vote 15				
...	39,128,000	2,065,351	2,846,509	44,039,860		Total—Vote 1	43,281,667	758,193	40,985,067	
...	48,645	...	...	48,645	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,645	...	48,645
2	...	...	4,330	4,332	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,402	...	638
...	3,461,000	...	173,000	3,634,000	(S)	Contributions to employee benefit plans	3,634,000	...	3,855,000	
2	42,637,645	2,065,351	3,023,839	47,726,837		Total Program—Budgetary	46,967,714	758,193	44,889,350	
...	197,331,000	...	...	197,331,000		Indian and Inuit Affairs Program			
...	...	4,651,940	...	4,651,940	5	Operating expenditures				
...	...	...	...	...	5a	Operating expenditures			
...	...	1	...	1	5b	Transfer of \$7,437,451 from Indian Affairs and Northern Development Vote 15				
...	...	...	7,437,451	7,437,451		Transfer from Vote 15			
...	197,331,000	4,651,941	7,437,451	209,420,392		Total—Vote 5	198,970,895	10,449,497	192,550,347	
...	...	...	...	...	6b	To write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada—Transfer of \$2,688,371 from Indian Affairs and Northern Development Vote 15			
...	...	1	...	1		Transfer from Vote 15				
...	...	...	2,688,371	2,688,371		Total—Vote 6b	2,668,371	20,001	...
...	...	1	2,688,371	2,688,372		Total—Vote 6b				
...	...	...	...	...	7b	To reduce from \$53,442,443 to \$50,598,234 the amount that may be outstanding at any time under the Indian economic development account			
...	...	1	...	1		economic development account	...	1	...	
...	5,343,000	...	...	5,343,000	10	Capital expenditures			
...	...	3,000,000	...	3,000,000	10a	Capital expenditures				
...	5,343,000	3,000,000	...	8,343,000		Total—Vote 10	7,828,356	514,644	13,969,180	

Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	25,226,000	...	...	25,226,000	L20	Loans to native claimants (Gross)	24,596,935	629,065	...	25,033,939
...	977,000	...	...	977,000	L25	Loans to Yukon Elders (Gross)	790,171	186,829	...	1,155,044
...	19,300,000	...	...	19,300,000	L30	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)	16,393,731	2,906,269	...	...
...	...	...	...	...	(S)	(L) Loans to the Inuvialuit Regional Corporation in respect of the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i> . Limit \$30,000,000 (Gross)	...	...	...	...
...	30,000,000	...	...	30,000,000		Appropriations not required for the current year	...	30,000,000	...	14,866,299
66,244,232	75,503,000	...	(2,844,209)	138,903,023		Total non-budgetary	38,818,798	33,722,163	66,362,062	29,906,408
33,121,574	3,853,749,000	22,883,039	(12,851,298)	3,896,902,315		Total Program—Budgetary	3,819,350,484	44,497,652	33,054,179	3,570,923,332
66,244,232	75,503,000	...	(2,844,209)	138,903,023		Non-budgetary	38,818,798	33,722,163	66,362,062	29,906,408
...	74,616,000	...	...	74,616,000	35	Northern Affairs Program				
...	...	4,072,410	...	4,072,410	35a	Operating expenditures				
...	...	...	(585,049)	(585,049)		Operating expenditures				
...	...	...	(3,695,864)	(3,695,864)		Transfer to: Vote 36b				
...	...	...	...	...		Vote 40				
...	74,616,000	4,072,410	(4,280,913)	74,407,497		Total—Vote 35	69,151,653	5,255,844	...	70,169,635
...	...	...	...	...	36b	To write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada—Transfer of \$585,049 from Indian Affairs and Northern Development Vote 35				
...	...	...	...	...		Transfer from Vote 35				
...	...	...	...	...		Total—Vote 36b	538,369	46,681	...	...
...	...	...	...	...	37b	To reduce from \$7,072,000 to \$6,633,697 the amount that may be outstanding at any time under the Indian economic development account				
...	...	...	...	...	40	Grants and contributions			1	...
336,764	55,503,150	...	...	55,839,914	40b	Transfer of \$8,653,860 from Indian Affairs and Northern Development Vote 15, and \$3,695,864 from Indian Affairs and Northern Development Vote 35				
...	...	...	...	...		Transfer from: Vote 15				
...	...	...	...	...		Vote 35				
336,764	55,503,150	1	12,349,724	68,189,639		Total—Vote 40	66,719,155	1,470,484	...	79,056,083

...	13,105,000	...	...	...	13,105,000	45	Payments to Canada Post Corporation	...	17,371,082	133,918	...	14,105,000
...	...	...	...	...	4,000,000	45a	Payments to Canada Post Corporation	...	...	...	...	...
...	...	...	...	...	...	45b	Transfer of \$399,999 from Indian Affairs and Northern Development Vote 15	...	...	...	...	...
...	...	...	...	...	399,999		Transfer from Vote 15	...	...	...	...	...
...	13,105,000	4,000,001	399,999	17,505,000			Total—Vote 45	...	...	...	...	...
...	...	...	...	...	...	46a	To amend Northern Affairs Vote 546, <i>Appropriation Act No. 3, 1953</i> to rename the esquimo loan fund as the inuit loan fund	...	...	1	...	...
...	1,395,000	40,800	308,781	1,744,581	...	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	1,744,581	...	...	...	568,584
...	4,281,000	...	214,000	4,495,000	...	(S)	Contributions to employee benefit plans	4,495,000	...	...	...	4,424,000
...	...	...	410,025	410,025	...	(S)	Refunds of amounts credited to revenues in previous years	410,025	...	...	...	528,950
11,194	...	...	32,400	43,594	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	29,722	...	13,872	...	11,138
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	...	373,592
347,958	148,900,150	8,113,215	10,019,065	167,380,388	...		Total budgetary	160,459,587	6,906,929	13,872	...	169,236,982
...	...	...	...	...	...	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> : Limit \$320,000 (Gross)	...	...	...	...	...
320,000	...	...	...	320,000	...	L55	Provision of inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> and last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> : Limit \$6,633,697 (Net)	...	...	320,000	...	...
6,151,973	...	...	(438,303)	5,713,670	...	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 (<i>Appropriation Act No. 4, 1969</i>) (Net)	(794,412)	...	6,508,082	...	(696,382)
5,000,000	...	...	...	5,000,000	...			...	...	5,000,000	...	(89,362)
11,471,973	...	...	(438,303)	11,033,670	...		Total non-budgetary	(794,412)	...	11,828,082	...	(785,744)
347,958	148,900,150	8,113,215	10,019,065	167,380,388	...		Total Program—	160,459,587	6,906,929	13,872	...	169,236,982
11,471,973	...	...	(438,303)	11,033,670	...		Budgetary	(794,412)	...	11,828,082	...	(785,744)
...	...	...	...	...	...		Non-budgetary	...	...	...	...	...

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and Supplementary Estimates	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,216,397,000	...	...	1,216,397,000	50	1,195,689,398	20,707,602	...	1,195,795,383
...	1,216,397,000	...	...	1,216,397,000		1,195,689,398	20,707,602	...	1,195,795,383
33,469,534	5,261,683,795	33,061,605	191,606	5,328,406,540		5,222,467,183	72,870,376	33,068,981	4,980,845,047
77,716,205	75,503,000	...	(3,282,512)	149,936,693		38,024,386	33,722,163	78,190,144	29,120,664
...	1,003,000	...	...	1,003,000	55				
...	...	50,164	...	50,164	55a				
...	1,003,000	50,164	...	1,053,164	(S)	1,005,854	47,310	...	1,005,025
...	48,000	...	...	48,000		48,000	...	...	48,000
...	1,051,000	50,164	...	1,101,164		1,053,854	47,310	...	1,053,025
33,469,534	5,262,734,795	33,111,769	191,606	5,329,507,704		5,223,521,037	72,917,686	33,068,981	4,981,898,072
77,716,205	75,503,000	...	(3,282,512)	149,936,693		38,024,386	33,722,163	78,190,144	29,120,664

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority
 (L) Non-budgetary authority (loan, investment or advance).

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Administration Program																		
Executive direction	5,358,315	4,885,175	96,547	96,547	96,547	...	...	...	...	...	...	...	...	...	...	5,454,862	4,981,722	...
Finance and professional services	29,734,689	29,717,602	703,458	703,458	703,458	458,000	458,000	458,000	458,000	...	...	...	...	...	...	30,896,147	30,879,060	...
Human resource management	7,538,820	7,306,018	134,341	134,341	134,341	...	...	...	...	...	...	...	...	...	...	7,673,161	7,440,359	...
Communications	3,574,409	3,538,315	128,258	128,258	128,258	...	...	...	...	...	...	...	...	...	...	3,702,667	3,666,573	...
Total Program—Budgetary	46,206,233	45,447,110	1,062,604	1,062,604	1,062,604	458,000	458,000	458,000	458,000	...	...	...	...	...	...	47,726,837	46,967,714	...
Indian and Inuit Affairs Program																		
Claims—																		
Budgetary	38,675,878	37,616,237	731,989	731,989	731,989	355,270,695	323,188,784	...	...	...	...	...	...	...	...	394,678,562	361,537,010	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	138,903,023	38,818,798	...
Lands and trust services	42,415,881	39,957,808	1,750,000	1,750,000	1,720,076	36,801,724	36,801,724	...	...	...	...	...	...	...	...	80,967,605	78,479,608	...
Program funding	98,582,897	61,124,925	2,018,802	1,607,532	2,196,845,484	2,195,413,886	2,195,413,886	...	...	...	...	...	...	...	...	2,297,447,183	2,258,146,343	...
Community funding	10,133,676	8,120,182	127,209	127,209	1,015,950,542	1,015,950,542	1,015,950,542	...	...	...	...	...	...	...	...	1,026,211,427	1,024,197,933	...
Corporate direction	69,413,646	68,829,963	3,715,000	3,690,735	24,468,892	24,468,892	...	...	...	...	...	...	...	...	...	97,597,538	96,989,590	...
Total Program—Budgetary	259,221,978	215,649,115	8,343,000	7,877,541	3,629,337,337	3,595,823,828	...	...	...	...	...	...	...	...	...	3,896,902,315	3,819,350,484	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	138,903,023	38,818,798	...
Northern Affairs Program																		
Northern Affairs—																		
Budgetary	94,960,168	89,510,823	2,486,000	2,485,028	69,934,220	68,463,736	...	...	...	...	...	...	...	...	...	167,380,388	160,459,587	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,033,670	(794,412)	...
Total Program—Budgetary	94,960,168	89,510,823	2,486,000	2,485,028	69,934,220	68,463,736	...	...	...	...	...	...	...	...	...	167,380,388	160,459,587	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,033,670	(794,412)	...
Transfer Payments to the Territorial Governments Program																		
Transfer payments to the territorial governments	...	...	...	...	...	1,216,397,000	1,195,689,398	...	...	...	...	...	...	...	...	1,216,397,000	1,195,689,398	...
Total Program—Budgetary	...	...	...	...	...	1,216,397,000	1,195,689,398	...	...	...	...	...	...	...	...	1,216,397,000	1,195,689,398	...
Total Department—																		
Budgetary	400,388,379	350,607,048	11,891,604	11,425,173	4,916,126,557	4,860,434,962	...	...	...	...	...	...	...	...	...	5,328,406,540	5,222,467,183	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	149,936,693	38,024,386	...

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canadian Polar Commission—												
Budgetary	1,081,164	1,033,854	...	...	20,000	20,000	...	...	...	...	1,101,164	1,053,854
Total Ministry—												
Budgetary	401,469,543	351,640,902	11,891,604	11,425,173	4,916,146,557	4,860,454,962	...	...	...	...	5,329,507,704	5,223,521,037
Non-budgetary	...	...	...	...	...	...	...	...	...	...	149,936,693	38,024,386

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				Variance	
\$	\$	\$	\$	\$	\$	\$	\$
...	458,000	...	...	458,000	458,000	...	458,000
...	458,000	...	...	458,000	458,000	...	458,000
...	26,162,000	...	(120)	26,161,880	26,161,880	...	24,504,723
...	20,000,000	...	...	20,000,000	20,000,000	...	20,000,000
...	14,267,000	...	(317,116)	13,949,884	13,949,884	...	17,439,107
...	265,000	...	...	265,000	265,000	...	262,113
...	2,274,000	...	(302,653)	1,971,347	1,971,347	...	1,965,766
...	...	5,131,095	4,159,329	9,290,424	9,290,424	...	...
...	71,189,000	1	(10,412,054)	60,776,947	60,776,947	...	78,722,670
...	500,000	...	2,686,558	3,186,558	3,186,558	...	78,989,018
...	85,887,000	10,100,000	(82,938)	95,904,062	95,904,062	...	30,388,636
...	21,982,000	...	606,717	22,588,717	22,588,717	...	22,282,844
...	10,962,000	...	(474,638)	10,487,362	157,362	10,330,000	9,356

...	6,377,000	...	...	...	6,577,000	...	...	6,238,000
...
...	8,390,458	...	...	...	8,390,458	...	...	2,321,013
...
...	9,374,000	...	...	...	17,764,458	...	...	11,294,013
...
...	5,608,000	(465,600)	...	...	5,142,400	...	...	5,178,700
...	430,113,000	15,231,096	18,427,481	463,771,577	441,496,979	22,274,598	...	424,754,878
Contributions								
Claims								
...	4,529,000	...	5,303,913	9,832,913	9,832,913	...	...	10,051,482
...
...	570,000	...	85,000	655,000	655,000	...	...	480,000
...	25,646,000	...	2,423,721	28,069,721	16,830,810	11,238,911	...	8,962,987
...	800,000	...	161,274	961,274	961,274	...	...	1,278,322
...	...	...	1,090,235	1,090,235	1,090,235	...	...	297,822
...	3,700,000	...	(1,061,587)	2,638,413	2,638,413	...	...	1,586,800
...	300,000	...	466,226	766,226	766,226	...	...	578,404
...	200,000	...	(155,060)	44,940	44,940	...	...	105,593
...	2,100,000	...	(1,080,000)	1,020,000	1,020,000	...	...	1,000,000
...	4,780,000	...	(1,570,940)	3,209,060	3,209,060	...	...	2,452,244
...	...	...	...	...	...	...	...	248,957
...	42,625,000	...	5,662,782	48,287,782	37,048,871	11,238,911	...	27,042,611
Lands and trust services								
...	505,000	...	(279,400)	225,600	225,600	...	...	772,000
...	2,564,000	...	1,394,450	3,958,450	3,958,450	...	...	3,803,285
...	4,308,000	...	(1,764,627)	2,543,373	2,543,373	...	...	2,795,861

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$					
	\$	\$	\$	\$	\$	\$	\$
...	3,731,000	...	8,310,711	8,310,711	...	...	3,144,462
...	5,100,000	...	11,763,170	11,763,170	...	...	3,095,627
...	2,879,000	...	8,100,052	8,100,052	...	...	5,145,727
...	19,087,000	...	34,901,356	34,901,356	...	...	18,756,962
Program funding							
...	10,101,000	...	10,101,000	10,101,000	...	...	10,056,316
Contributions to the province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador							
Contributions to support Indians, Inuit and Innu for the purpose of supplying public services in the areas such as economic development, education, social services, capital facilities and maintenance, and Indian government support							
...	34,406,000	...	44,229,779	44,229,779	...	...	37,823,194
...	805,530,000	...	621,629,868	621,629,868	...	...	658,639,960
...	910,099,000	...	637,762,303	637,762,303	...	...	667,147,886
...	590,631,000	...	689,533,784	689,533,784	...	...	611,448,256
...	103,787,000	...	61,607,312	61,607,312	...	...	65,066,768
...	2,454,354,000	...	2,064,864,046	2,064,864,046	...	...	2,050,182,380
Community funding							
...	1,200,000	...	749,917	749,917	...	...	429,810
...	7,700,000	...	5,599,011	5,599,011	...	...	7,742,000
...	384,000	...	384,000	384,000	...	...	384,000
...	44,701,000	...	44,701,000	44,701,000	...	...	41,844,836
...	631,822,000	...	946,752,156	946,752,156	...	...	750,438,736

...	3,829,000	...	15,497,492	19,326,492	...	17,066,348
...	3,205,902,000	...	(40,336,240)	3,165,565,760	...	2,913,887,683
Total—Contributions						
Program Summary by Activity						
...	307,482,000	15,231,096	32,557,599	355,270,695	323,188,784	301,616,105
...	20,787,000	...	16,014,724	36,801,724	36,801,724	20,613,206
...	2,603,128,000	...	(406,282,516)	2,196,845,484	2,195,413,886	2,182,034,807
...	695,181,000	...	320,769,542	1,015,950,542	1,015,950,542	812,133,395
...	9,437,000	...	15,031,892	24,468,892	24,468,892	22,245,048
...	3,636,015,000	15,231,096	(21,908,759)	3,629,337,337	3,595,823,828	3,338,642,561
Total Program						
Northern Affairs Program						
Grants						
...	711,000	...	...	711,000	711,000	748,000
...	85,000	...	...	85,000	85,000	90,000
...	5,000	...	(5,000)	...	...	...
...	4,500	...	...	4,500	4,500	4,500
...	...	40,800	1,703,781	1,744,581	1,744,581	...
336,764	...	...	...	336,764	336,764	64,800
...
336,764	805,500	40,800	1,698,781	2,881,845	2,545,081	907,300
Total—Grants						
Contributions						
...	33,509,000	...	...	33,509,000	33,509,000	45,509,000
...	4,191,000	...	(374,301)	3,816,699	3,816,699	3,834,771
...	2,800,000	...	...	2,800,000	2,800,000	3,300,000
...	2,190,100	...	2,818,104	5,008,204	5,008,204	...
...	80,000	...	...	80,000	80,000	80,000

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	7,776,000	...	850,543	7,492,823	1,133,720	...	9,685,986
...	3,900,000	1	7,294,379	11,194,380	...	...	12,944,234
...	251,550	...	1,765,999	2,017,549	...	...	...
...	...	...	...	...	...	...	2,794,792
...	54,697,650	1	12,354,724	65,918,655	1,133,720	...	78,148,783
336,764	55,503,150	40,801	14,053,505	68,463,736	1,470,484	...	79,056,083
Transfer Payments to the Territorial Governments							
Program							
Other transfer payments							
Transfer payments to the territorial governments							
Payments to the Governments of the Northwest Territories and the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the territorial Ministers of Finance on behalf of each territory, the payments to the Government of the Northwest Territories and the Government of the Yukon Territory to be calculated in accordance with such agreements; and to authorize also interim payments to the Government of the Northwest Territories and the Government of the Yukon Territory prior to the signing of the agreements for the current fiscal year (the amount payable under the agreements to be reduced by the aggregate of all interim payments for the current fiscal year)							
...	1,216,397,000	...	...	1,195,689,398	20,707,602	...	1,195,795,383
...	1,216,397,000	...	...	1,195,689,398	20,707,602	...	1,195,795,383
336,764	4,908,373,150	15,271,897	(7,855,254)	4,860,434,962	55,691,595	...	4,613,952,027

Contributions

Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions

...	20,000	...	...	20,000	...	...	21,000
...	20,000	...	...	20,000	...	...	21,000
336,764	4,908,393,150	15,271,897	(7,855,254)	4,916,146,557	4,860,454,962	55,691,595	4,613,973,027
Total Program		Total Ministry		Total Program		Total Ministry	
336,764		15,271,897		4,916,146,557		55,691,595	
4,908,393,150		(7,855,254)		4,860,454,962		4,613,973,027	

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Indian and Inuit Affairs Program	...	3,001,999	10,867,275	
Off-reserve housing fund	...	110,040	282,311	
Total Program—Non-budgetary	...	3,112,039	11,149,586	
Northern Affairs Program				
Non-budgetary (respendable receipts)				
Northern Affairs	...	794,412	696,382	
Inuit Loan Fund	89,362	
Yukon Territory small business loans	
Total Program—Non-budgetary	...	794,412	785,744	
Total Ministry—Non-budgetary	...	3,906,451	11,935,330	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Administration Program				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	55,249		27,611	
Adjustments to prior year's payables—				
Operation and maintenance	89,417		32,971	
	144,666		60,582	
Privileges, licences and permits—				
Living accommodations and services	17,176		...	
Service fees	2,710		24,173	
Proceeds from the disposal of surplus Crown assets	4,330		2	
Miscellaneous non-tax revenues	481		572	
Total non-tax revenues	169,363		85,329	
Total Program	169,363		85,329	
Indian and Inuit Affairs Program				
Tax revenues—				
Goods and services tax	260,064		260,759	
Total tax revenues	260,064		260,759	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Indian economic development fund	905,143		1,197,982	
Native claimants	6,756,111		4,918,407	
Council for Yukon Indian Elders	384,213		...	
Other accounts—				
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	292,684		1,112,687	
Farm Credit Corporation	23,429		1,250	
Stoney Band—Interest	23,377		...	
Other	20,952		...	
	8,405,909		7,230,326	
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	384,475		544,248	
Capital costs	103,272		49,119	
Sundries	4,539,392		5,560,502	
Adjustments to prior year's payables—				
Operation and maintenance	349,162		321,431	
Capital costs	124,411		8,183	

	Current year	Previous year
Privileges, licences and permits—	\$	\$
Living accommodations and services	222,746	251,159
Royalties	...	627
Sundries	17,345	11,167
	240,091	262,953
Service fees	22,388	159
Proceeds from sales—		
Utilities	504,387	358,070
Other	93	69,678
	504,480	427,748
Proceeds from the disposal of surplus Crown assets	88,859	70,534
Miscellaneous non-tax revenues—		
Miscellaneous non-tax revenues	557,700	101,991
Treaty land entitlement (Saskatchewan)	9,464,974	8,939,995
Sundries	...	2,268
	10,022,674	9,044,254
Total non-tax revenues	30,304,362	27,951,295
Total Program	30,564,426	28,212,054
Northern Affairs Program		
Tax revenues—		
Goods and services tax	43,407	35,434
Total tax revenues	43,407	35,434
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Government of the Yukon Territory	116,501	182,502
Government of the Northwest Territories	1,499	2,729
Inuit loan fund	75,703	149,083
Yukon Energy Corporation	3,484,472	1,671,456
Other accounts—		
Curragh Resources	92,126	...
Eso Ltd—Norman Wells Project profits	99,765,623	30,204,727
	103,535,924	32,210,497

	Current year	Previous year
Refunds of previous years' expenditures—	\$	\$
Reimbursement of operation and maintenance	1,688,332	121,409
Capital costs	...	108,741
Sundries	291,843	3,971,039
Adjustments to prior year's payables—		
Operation and maintenance	75,050	294,060
Grants and contributions	25,151	435,590
	2,080,376	4,930,839
Privileges, licences and permits—		
Canada Mining—		
Fees	16	...
Leases	810,606	746,100
Licences	33,741	55,511
Royalties	6,290,971	227,810
Coal leases	4,410	39,357
Forestry	1,845,818	111,683
Land, building and machinery rentals	353,310	334,738
Land use fees	53,003	65,434
Living accommodations and services	574,649	629,155
Metallic and non-metallic	64,220	32,533
Oil and gas leases	...	5,979
Oil and gas royalties	7,660,106	7,600,205
Quarrying royalties	151,597	97,672
Water rentals	4,337	7,026
Yukon quartz mining—		
Fees and leases	1,048,341	712,171
Sundries	2,784	982
Royalties	2,359,032	...
	21,256,941	10,686,356
Service fees—		
Placer mining fees	237,338	226,831
Canada mining fees	2,551,470	2,033,618
Land use fees	48,224	53,763
Rental of vacant land	133,858	120,758
Other fees	12,992	15,472
	2,983,882	2,450,442
Proceeds from sales—		
Proceeds from sales	...	66,901
Publications	66,828	44,364
Sundries	90,109	5,024
	156,937	116,289
Proceeds from the disposal of surplus Crown assets	32,400	11,194

Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Other non-tax revenues	6,588	11,631
Oil and gas forfeitures	10,848,776	972,202
	10,855,464	983,833
Total non-tax revenues	140,901,924	51,389,450
Total Program	140,945,331	51,424,884
Transfer Payments to the Territorial Governments Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables—		
Operation and maintenance	...	2,219,470
Total Program	...	2,219,470
Total Department	171,679,120	81,941,737
Ministry Summary		
Tax revenues—		
Goods and services tax	303,471	296,193
Total tax revenues	303,471	296,193
Non-tax revenues—		
Return on investments	111,941,833	39,440,823
Refunds of previous years' expenditures	13,245,003	18,126,212
Privileges, licences and permits	21,514,208	10,949,309
Service fees	3,008,980	2,474,774
Proceeds from sales	661,417	544,037
Proceeds from the disposal of surplus Crown assets	125,589	81,730
Miscellaneous non-tax revenues	20,878,619	10,028,659
Total non-tax revenues	171,375,649	81,645,544
Total Ministry	171,679,120	81,941,737

(1) Interest unless otherwise indicated.

SECTION 14

1995-96

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Business Development Bank of Canada

Canadian Space Agency

Competition Tribunal

Copyright Board

Federal Office of Regional

Development—Quebec

National Research Council of Canada

Natural Sciences and Engineering

Research Council

Social Sciences and Humanities

Research Council

Standards Council of Canada

Statistics Canada

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Programs by activity	14.12
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Department

Industry and Science Development Program

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada; to promote regional economic development in Ontario; to assist aboriginal people to realize their economic potential; and to foster increased investment which benefits Canada.

Activity Description*Industrial and aboriginal programs*

To foster competitiveness of the Canadian manufacturing, processing, telecommunications and tourism sectors domestically and internationally; and to assist Canadian aboriginal people to build a strong business and capital base.

Industry and science policy

To provide national leadership, policy development and programs for enhancing Canadian scientific and industrial capabilities and investment opportunities, including linkages between science, technology and industry.

Regional operations

To provide leadership, advocacy and program support for enhancing the performance of business enterprises and client organizations at the regional level, to provide a framework to regulate the creation and existence of federal corporations to maintain order and fairness, and to restore resources from corporate bankruptcies to more productive use.

Communications research

To foster continued innovation in technologies, systems and services and encourage their early exploitation and utilization by all segments of society, and to promote economic development.

Corporate and advisory services

To support Industry Canada organizations through the provision of corporate financial, administrative and advisory services, and to fulfil the functions of the Registrar General of Canada.

Services to the Marketplace Program

Objective

To promote fair and efficient operation of the marketplace in Canada, and to ensure that reliable and efficient radio spectrum services are provided in a manner so that optimal benefits accrue to Canadians.

Activity Description*Consumer affairs*

To establish and enforce rules and promote policies to protect, inform, assist and represent consumers and to maintain fairness in market transactions based on measurement.

Competition law and policy

To maintain and encourage competition in the Canadian economy.

Intellectual property

Development costs relating to the Patent Automation Project of the Canadian Intellectual Property Office.

Spectrum management

To ensure the availability of high quality and efficient radio communications services to as many users of the radio spectrum as possible with a minimum of interference.

Program support and advisory services

To provide support to the Services to the Marketplace Program, and to fulfil the functions of the Ethics Counsellor.

Canadian Intellectual Property Office Revolving Fund

To contribute to the productivity, innovation and competitiveness of Canadian industry, both at the national and international level, by administering Canada's intellectual property systems in a manner that ensures a high presumption of validity of the intellectual property rights granted and access to this information throughout Canada.

Business Development Bank of Canada**Objective**

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling and management training, giving particular consideration to the needs of small business enterprises.

Canadian Space Agency**Objective**

To promote the peaceful use and development of space, to advance the knowledge of space through

science and to ensure that space science and technology provide social and economic benefits for Canadians.

Activity Description

Coordination of the Canadian space program

Ensures the overall direction of the Canadian Space Agency; develops, implements, coordinates and monitors strategies and plans to ensure the efficient implementation of the overall Canadian space program (and the space policy framework) in consultation with all space stakeholders, both internal and external to the federal Government; provides the strategic framework, assistance and support to the program as it concerns international cooperation, federal-provincial relations, industrial policy, regional development, communications activities, and space awareness programs.

Development of space and ground infrastructure

Develops the space and related ground infrastructure needed to support the operational phases of the Agency's space activities, more particularly projects in the sub-activities of Earth Observation and Space Station; assures Canadian leadership in Earth Observation and positions Canadian industry to capture a large percentage of the emerging world market in Earth Observation by delivering the Radarsat I advanced Synthetic Aperture Radar System, follow-on satellites and other Earth Observation infrastructure; enhances Canada's ability to operate in space by delivering the Space Station Mobile Servicing System, including the design of the Special Purpose Dexterous Manipulator and the development of strategic technologies in automation and robotics; performs other space and related ground infrastructure development projects.

Operation of space and ground infrastructure

Operates completed elements of the program's space and related ground infrastructure; via the Canadian astronauts program, supports human space missions as well as Canadian scientific and technological activities in space, on shuttles and space stations; contributes to the design, maintenance and upgrading of space infrastructure, human adaptation to and ability in space and participates in space education and public awareness programs; via the David Florida Laboratory, maintains and operates a national integration and test facility for space systems and subsystems; via the Radarsat mission control facility, will control all aspects of the Radarsat mission.

Research and applications

Supports research and development for the Canadian space program; provides implementation support to the space science community and in cooperation with other countries develops and flies payloads; ensures the meaningful utilization of scientific data from space science missions (shuttles, space stations, small scientific satellites); provides opportunities to develop industrial technology through design and construction of mission hardware and industry participation in space technology projects; facilitates knowledge transfer between sectors of the space industry and promotes non-space commercial spin-offs; pursues the co-operation and exchange of technology and information with other countries and positions Canada in international markets particularly through participation in the technical programs of the European Space Agency.

Administration

Provides support services to the Agency in the areas of legal services, finance, human resources,

information management, administration and contracts administration and maintains the Space Centre at St-Hubert, Quebec.

Competition Tribunal

Objective

To maintain and encourage competition in the Canadian economy by providing a court of record to hear and determine all applications under Part VIII of the *Competition Act* pertaining to anti-competitive behaviour on the part of individuals and corporations.

Activity Description

Competition Tribunal

The Competition Tribunal is a court of record to hear and determine all applications made to it in relation to matters falling under Part VIII of the *Competition Act*. The Registry of the Competition Tribunal provides registry, research and administrative assistance to the Tribunal for the timely and expeditious conduct of its hearings which may be held throughout Canada as the Tribunal considers necessary or desirable for the proper conduct of its business.

Copyright Board

Objective

To fix royalties that are fair and reasonable for both the owners of copyright and the users of works protected by copyright; and, to permit the use of works for which the owner of the copyright cannot be located.

Activity Description

Copyright Board

The Board carries out four major functions:

- approving tariffs concerning the retransmission of distant radio and television signals;
- approving tariffs for the public performance of music and for the communication of music to the public by telecommunication;
- arbitrating disputes on copyright fees between licensing bodies representing copyright owners and users; and
- in cases where the copyright owner is unlocatable, approving non-exclusive licences for use of published works protected by copyright.

Federal Office of Regional Development—Quebec

Objective

To promote the economic development of the regions of Quebec with low incomes, slow economic growth, or inadequate possibilities for productive employment, by emphasizing long-term economic development and sustainable employment and income creation, while concentrating efforts on small and medium-sized enterprises and on the development and enhancement of entrepreneurial talent.

Activity Description

Promotion of the economic development of the regions of Quebec

To coordinate, support and promote economic development in the regions of Quebec, in large part

through federal-provincial arrangements with the province of Quebec for the central and resource regions, and through direct federal programs to deal with specific needs.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada through:

- support for the national science and technology infrastructure;
- research and development in the national interest;
- research and development of national importance in partnership with industry; and
- contributions to the national supply of highly skilled human resources.

Activity Description

National research and development

Undertake and promote research and development to enhance the national scientific and engineering capability and investment.

Support for the national science and technology infrastructure

Support and promote the use of technology and information by Canadian industry and the research community to advance industrial competitiveness and the application of scientific information.

Program management

Ensure the effective management of the National Research Council's Program and its resources.

Natural Sciences and Engineering Research Council

Objective

To promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals and groups in support of research, training of highly qualified personnel and research-related activities.

Administration

Operations in support of the granting process.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Grants and scholarships

Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration

Operations in support of the granting process.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international

through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Activity Description

International and domestic economic statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the coordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-economic statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the coordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and social statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the coordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

The provision of statistical information and analysis on the nature and operation of the public and institutional sectors; the development and promotion of common concepts and systems; and the coordination of federal, provincial and territorial government statistical activities on social issues.

Technical infrastructure

The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate management services

The provision of central direction and management services including management practices, finance, personnel, and administrative services in support of the agency's program.

Ministry Summary

Source of authorities				Vote	Department	Disposition of authorities			
Available from previous years	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	293,320,000	...	...	1	Industry and Science Development Program	377,504,100	8,417,142	...	313,300,790
...	...	81,576,331	...	1a	Operating expenditures				
...	...	...	...		Operating expenditures				
...	...	...	12,496,190		Transfer from TB Vote 5 ⁽¹⁾				
...	...	...	(1,471,279)		Transfer to Vote 5				
...	293,320,000	81,576,331	11,024,911		Total—Vote 1				
...	61,389,000	...	...	5	Capital expenditures				
...	...	703,654	...	5b	Transfer of \$1,471,279 from Industry Vote 1, and \$5,529,103 from Industry Vote 25				
...	...	...	1,471,279		Transfer from: Vote 1				
...	...	...	5,529,103		Vote 25				
...	61,389,000	703,654	7,000,382		Total—Vote 5	67,285,269	1,807,767	...	55,064,959
...	712,276,000	...	...	10	Grants and contributions				
...	...	11,759,257	...	10b	Contribution				
...	712,276,000	11,759,257	...		Total—Vote 10	664,207,391	59,827,866	...	675,379,033
...	48,645	...	...	(S)	Minister of Industry—Salary and motor car allowance	48,645	...	...	48,645
...	26,700,000	...	(2,566,048)	(S)	Liabilities under the <i>Small Business Loans Act</i>	24,133,952	...	...	9,290,164
...	10,000,000	...	(10,000,000)	(S)	Insurance payments under the enterprise development program and guarantees under the industrial and regional development program	...	...	...	38,210,902
...	15,837,000	...	792,000	(S)	Contributions to employee benefit plans	16,629,000	...	...	21,684,000
147,984	...	...	221,070	(S)	Spending of proceeds from the disposal of surplus Crown assets	233,927	...	135,127	60,354
...	...	...	499,003	(S)	Refunds of amounts credited to revenues in previous years	499,003	...	...	418,386
147,984	1,119,570,645	94,039,242	6,971,318		Total budgetary	1,150,541,287	70,052,775	135,127	1,113,457,233

Ministry Summary—Continued

Source of authorities					Disposition of authorities									
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year				Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
	\$	\$				\$	\$	\$	\$				\$	
...	14,079,000	...	...	14,079,000	60	Business Development Bank of Canada ⁽²⁾							...	14,169,692
						Payments to the Business Development Bank of Canada							561	
					(S)	(L) The aggregate of loans, direct liabilities and contingent liabilities of the Business Development Bank of Canada is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed \$3.2 billion (Net)								
853,677,000	...	...	...	853,677,000	(S)	(L) Subscription to preferred shares of the Business Development Bank of Canada pursuant to subsection 23(4) of the <i>Business Development Bank of Canada Act</i> (Gross)							...	853,677,000
...	...	...	50,000,000	50,000,000		Total Program—Budgetary							...	...
...	14,079,000	...	...	14,079,000		Non-budgetary							561	14,169,692
853,677,000	...	...	50,000,000	903,677,000									...	...
...	53,245,000	...	...	53,245,000	35	Canadian Space Agency								
...	207,687,000	...	...	207,687,000	40	Operating expenditures							2,366,331	39,876,760
...	37,952,000	...	...	37,952,000	45	Capital expenditures							(3,287,439)	241,214,866
...	2,974,000	...	...	2,974,000	(S)	Grants and contributions							5,308,745	33,502,300
...	...	...	149,000	3,123,000	(S)	Contributions to employee benefit plans							...	2,969,606
10,657	...	...	7,662	18,319	(S)	Spending of proceeds from the disposal of surplus Crown assets							10,657	23,454
10,657	301,858,000	...	156,662	302,025,319		Total Program—Budgetary							297,619,363	317,586,986
Cape Breton Development Corporation ⁽³⁾														
L40a Advances to the Corporation pursuant to the <i>Cape Breton Development Corporation Act</i> , subsection 19(3). Limit \$50,000,000 (Net)														
45,000,000	...	...	(45,000,000)	...									...	...
45,000,000	...	...	(45,000,000)	...		Total Program—Non-budgetary							...	...
Competition Tribunal														
...	1,204,000	...	...	1,204,000	50	Program expenditures							179,512	944,425
...	75,000	...	...	75,000	(S)	Contributions to employee benefit plans							75,000	80,000
...	1,279,000	...	...	1,279,000		Total Program—Budgetary							1,099,488	1,024,425

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$		\$	\$	\$	\$
...	...	107,683,000	...	107,683,000	75	Grants and contributions			
...	...	...	1	1	75a	Transfer of \$741,636 from Industry Vote 70			
...	...	12,494,308	...	12,494,308	75b	Transfer of \$741,692 from Industry Vote 70			
...	...	...	7,923,328	7,923,328		Transfer from Vote 70			
...	107,683,000	12,494,309	7,923,328	128,100,637		Total—Vote 75	128,046,671	53,966	131,555,230
...	...	...	...	...	(S)	Contributions to employee benefit plans		...	...
...	21,094,000	...	1,055,000	22,149,000	(S)	Spending of revenues pursuant to the <i>National Research Council Act</i> : Unspent amount at beginning of year Amount received during the year	22,149,000	...	21,324,000
...	...	...	10,871,850	10,871,850		Total	29,799,545	15,379,985	...
...	...	...	34,307,680	34,307,680		Spending of proceeds from the disposal of surplus Crown assets	316,708	7,779	477,452
25,000	...	...	324,487	349,487	(S)	Total Program—Budgetary	454,351,480	1,961,215	448,383,460
25,000	409,168,000	15,965,663	46,559,017	471,717,680		Natural Sciences and Engineering Research Council			
...	16,052,000	...	...	16,052,000	80	Operating expenditures			
...	...	790,450	...	790,450	80a	Operating expenditures			
...	16,052,000	790,450	...	16,842,450		Total—Vote 80	15,803,064	1,039,386	16,430,634
...	448,364,000	...	...	448,364,000	85	Grants			
...	...	3,492,000	...	3,492,000	85a	Grants			
...	448,364,000	3,492,000	...	451,856,000		Total—Vote 85	451,856,000	...	474,995,000
...	1,158,000	...	58,000	1,216,000	(S)	Contributions to employee benefit plans		...	...
...	...	...	108,731	108,731	(S)	Symposium on Research & Development Impact	1,216,000	...	1,104,000
1,948	...	...	1,241	3,189	(S)	Spending of proceeds from the disposal of surplus Crown assets	108,731	...	...
1,948	465,574,000	4,282,450	167,972	470,026,370		Total Program—Budgetary	468,984,987	1,040,142	492,531,801

Social Sciences and Humanities Research Council

90	Operating expenditures	7,160,000	...	...	7,160,000	...	...	...	7,749,620
90a	Operating expenditures	383,500	...	...	383,500	...	...	...	...
90b	Operating expenditures	84,000	...	...	84,000	...	...	...	...
Total—Vote 90		7,627,500	...	...	7,627,500	...	...	282,231	7,345,269
95	Grants	89,188,000	...	...	89,188,000	...	...	...	...
95a	Grants	2,295,000	...	...	2,295,000	...	...	...	...
95b	Grants	96,000	...	...	96,000	...	...	...	...
Total—Vote 95		91,579,000	...	...	91,579,000	...	...	...	92,822,000
(S)	Collection agency fees	672	...	672	672	...	...	...	6
(S)	Spending of proceeds from the disposal of surplus	655	...	655	655	...	...	...	404
(S)	Crown assets	...	...	...	...	...	...	...	...
	Contributions to employee benefit plans	643,000	...	31,000	643,000	...	...	...	627,000
Total Program—Budgetary		99,850,827	32,327	2,858,500	99,850,827	...	...	282,231	101,199,030
Standards Council of Canada		...	...	...	...	...	...	...	...
	Payments to the Standards Council of Canada	5,264,000	...	...	5,264,000	...	...	...	5,423,000
Total Program—Budgetary		5,264,000	...	...	5,264,000	...	...	...	5,423,000
Statistics Canada		...	...	...	...	...	...	...	...
105	Program expenditures	258,195,000	...	...	258,195,000	...	...	...	...
105b	Program expenditures	23,781,000	...	...	23,781,000	...	...	...	...
	Transfer from TB Vote 5 ⁽¹⁾	2,756,700	...	...	2,756,700	...	...	...	...
Total—Vote 105		284,732,700	...	...	284,732,700	...	...	1,518,590	246,356,564
(S)	Contributions to employee benefit plans	31,419,000	...	1,497,000	31,419,000	...	...	...	28,933,000
(S)	Spending of proceeds from the disposal of surplus	44,057	...	24,184	44,057	...	...	...	18,914
	Crown assets	...	...	...	...	...	...	...	4,541
Total Program—Budgetary		316,195,757	4,277,884	23,781,000	316,195,757	...	...	1,518,590	275,294,105
Total Ministry—Budgetary		3,316,839,435	514,737,353	148,062,606	3,316,839,435	...	...	181,154,131	50,744,600
Non-budgetary		50,000,000	...	...	50,000,000	...	...	800,000	855,627,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Previously Federal Business Development Bank.

(3) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$25,430,000 to the Ministry of Natural Resources for Cape Breton Development Corporation and \$267,401,403 from the Ministry of Finance for Federal Office of Regional Development—Quebec.

Programs by Activity

Department Industry and Science Development Program	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Industrial and aboriginal programs—												
Budgetary	152,879,770	160,871,880	3,848,559	3,574,578	234,777,340	221,349,073	...	...	...	...	391,505,669	385,795,531
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Industry and science policy	51,316,038	48,640,368	4,679,455	4,037,455	29,479,800	27,086,223	...	...	...	...	85,475,293	79,764,046
Regional operations	112,220,505	105,579,971	10,866,033	10,728,943	479,408,069	435,841,076	...	...	...	...	602,494,607	552,149,990
Communications research	46,852,904	43,910,758	47,193,345	46,961,289	4,504,000	4,064,832	8,169,000	6,918,715	...	...	90,381,249	88,018,164
Corporate and advisory services	48,245,167	42,729,779	2,627,204	2,083,777	...	...	...	...	...	...	50,872,371	44,813,556
Sub-total—												
Budgetary	411,514,384	401,732,756	69,214,596	67,386,042	748,169,209	688,341,204	8,169,000	6,918,715	...	...	1,220,729,189	1,150,541,287
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(8,169,000)	(6,918,715)	...	...	...	...	(8,169,000)	(6,918,715)	...	...	...	...
Total Program—	403,345,384	394,814,041	69,214,596	67,386,042	748,169,209	688,341,204	...	...	...	...	1,220,729,189	1,150,541,287
Budgetary	...	...	...	...	...	...	...	...	...	...	2,750,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Services to the Marketplace Program												
Consumer affairs	44,493,267	42,720,305	5,160,546	5,032,466	1,027,000	1,000,000	...	...	...	...	50,680,813	48,752,771
Competition law and policy	22,614,057	22,160,164	1,662,400	1,472,166	...	...	...	...	...	...	24,276,457	23,632,330
Intellectual property	...	...	3,915,000	3,915,000	...	...	...	...	...	...	3,915,000	3,915,000
Spectrum management	50,383,336	47,270,814	9,115,006	9,021,954	47,000	47,000	714,000	713,999	...	...	58,831,342	55,625,769
Program support and advisory services	6,306,066	2,151,122	372,314	55,050	...	...	...	...	...	...	6,678,380	2,206,172
Canadian Intellectual Property Office Revolving Fund	62,600,003	32,068,710	22,975,000	17,498,424	...	...	51,032,000	50,106,038	...	...	34,523,003	(538,904)
Sub-total												
Budgetary	186,396,729	146,371,115	43,200,266	36,995,060	1,074,000	1,047,000	51,766,000	50,820,037	...	...	178,904,995	133,593,138
Revenues netted against expenditures	(51,766,000)	(50,820,037)	...	...	...	...	(51,766,000)	(50,820,037)	...	...	...	...
Total Program—Budgetary	134,630,729	95,551,078	43,200,266	36,995,060	1,074,000	1,047,000	...	...	...	...	178,904,995	133,593,138
Total Department—	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	537,976,113	490,365,119	112,414,862	104,381,102	749,243,209	689,388,204	...	...	...	...	1,399,634,184	1,284,134,425
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...

	14,079,000	14,078,439	...	...	...	...	...	...	903,677,000	50,000,000	...	14,079,000	14,078,439
Budgetary			...	...	...	...	...	...			...		50,000,000
Non-budgetary			...	...	...	...	...	...			...
Canadian Space Agency													
Coordination of the Canadian space program	5,873,000	4,253,447	...	...	1,009,253	744,508	...	...	...	...	...	6,882,253	4,997,955
Development of space and ground infrastructure	3,483,000	4,359,253	156,789,000	157,803,534	...	...	9,300,000	...	...	...	...	150,972,000	162,162,787
Operation of space and ground infrastructure	15,352,000	13,541,090	25,407,000	19,794,923	...	...	...	...	...	...	...	40,759,000	33,336,013
Research and applications	19,197,000	18,988,197	32,400,000	31,059,475	36,942,747	31,898,747	...	...	...	...	...	88,539,747	81,946,419
Administration	11,508,319	11,995,372	3,364,000	3,180,817	...	...	...	...	...	...	...	14,872,319	15,176,189
Sub-total	55,413,319	53,137,359	217,960,000	211,838,749	37,952,000	32,643,255	9,300,000	...	...	...	...	302,025,319	297,619,363
Revenues netted against expenditures	...	...	(9,300,000)	...	...	...	(9,300,000)	...	...	...	...	...	...
Total Program—Budgetary	55,413,319	53,137,359	208,660,000	211,838,749	37,952,000	32,643,255	...	...	...	...	...	302,025,319	297,619,363
Competition Tribunal—Budgetary	1,254,000	1,095,970	25,000	3,518	...	...	...	...	...	...	...	1,279,000	1,099,488
Copyright Board—Budgetary	943,000	860,886	...	...	...	...	...	...	...	...	...	943,000	860,886
Federal Office of Regional Development—Quebec													
Promotion of the economic development of the regions of Quebec	29,094,031	27,641,639	...	...	438,628,998	348,577,924	...	...	...	...	...	467,723,029	376,219,563
Total Program—Budgetary	29,094,031	27,641,639	...	...	438,628,998	348,577,924	...	...	...	...	...	467,723,029	376,219,563
National Research Council of Canada													
National research and development	223,698,475	187,833,775	33,728,419	26,289,258	41,349,000	43,598,310	21,302,000	...	...	...	...	277,473,894	257,721,343
Support for the national science and technology infrastructure	65,217,081	44,479,988	467,640	1,584,493	81,325,637	79,243,082	16,096,000	...	...	...	...	131,114,358	125,307,563
Program management	51,329,600	57,523,822	9,369,828	13,593,473	5,226,000	5,205,279	2,796,000	...	...	...	...	63,129,428	71,322,574
Sub-total	340,245,156	284,837,585	43,565,887	41,467,224	128,100,637	128,046,671	40,194,000	...	...	...	...	471,717,680	454,351,480
Revenues netted against expenditures	(38,103,000)	...	(2,091,000)	...	...	...	(40,194,000)	...	...	...	...	...	...
Total Program—Budgetary	302,142,156	284,837,585	41,474,887	41,467,224	128,100,637	128,046,671	...	...	...	...	...	471,717,680	454,351,480
Natural Sciences and Engineering Research Council													
Grants and scholarships	...	...	...	...	451,856,000	451,856,000	...	...	...	...	...	451,856,000	451,856,000
Administration	17,160,370	16,530,552	1,010,000	598,435	...	...	...	...	...	...	...	18,170,370	17,128,987
Total Program—Budgetary	17,160,370	16,530,552	1,010,000	598,435	451,856,000	451,856,000	...	...	...	...	...	470,026,370	468,984,987

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-Budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Sciences and Humanities												
Research Council												
Grants and scholarships	...	7,788,551	...	...	91,579,000	91,579,000	...	...	...	...	91,579,000	91,579,000
Administration	8,070,827	...	201,000	201,000	...	...	...	...	...	...	8,271,827	7,989,551
Total Program—Budgetary	8,070,827	7,788,551	201,000	201,000	91,579,000	91,579,000	...	...	...	...	99,850,827	99,568,551
Standards Council of Canada—												
Budgetary	5,264,000	5,264,000	...	...	...	...	...	...	...	...	5,264,000	5,264,000
Statistics Canada												
International and domestic economic statistics	81,538,225	81,224,112	...	...	...	...	...	...	...	...	81,538,225	81,224,112
Socio-economic statistics	36,496,447	36,859,920	...	...	...	...	...	...	...	...	36,496,447	36,859,920
Census and social statistics	86,788,957	85,659,280	...	...	...	...	7,918,000	7,635,510	...	...	78,870,957	78,023,770
Institution statistics	28,168,215	27,319,412	...	...	...	...	...	...	...	...	28,168,215	27,319,412
Technical infrastructure	105,242,391	104,971,258	...	...	...	...	43,535,287	43,817,777	...	...	61,707,104	61,153,481
Corporate management services	29,018,414	29,681,163	...	...	396,395	396,395	...	...	...	...	29,414,809	30,077,558
Sub-total	367,252,649	365,715,145	...	...	396,395	396,395	51,453,287	51,453,287	...	...	316,195,757	314,658,253
Revenues netted against expenditures	(51,453,287)	(51,453,287)	...	...	...	...	(51,453,287)	(51,453,287)	...	...	...	...
Total Program—Budgetary	315,799,362	314,261,858	...	...	396,395	396,395	...	...	...	...	316,195,757	314,658,253
Total Ministry—												
Budgetary	1,287,196,178	1,215,861,958	363,785,749	358,490,028	1,897,756,239	1,742,487,449	...	...	...	...	3,548,738,166	3,316,839,435
Non-budgetary	...	...	...	...	...	...	...	...	...	...	906,427,000	50,000,000

(1) Previously Federal Business Development Bank.

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department								
Industry and Science Development Program								
Grants								
...	...	...	...	...	...	...	...	2,188,375
Industrial and aboriginal programs								
Items not required for the current year								
Industry and science policy								
Grants under the Canada scholarships program								
...	23,080,000	...	(9,960,000)	13,120,000	13,012,500	107,500	...	21,377,750
Grants under the technology partnerships program								
...	2,850,000	...	...	2,850,000	988,416	1,861,584	...	...
Grant to the International Human Frontier Science Program Organization								
...	723,000	...	(1,000)	722,000	722,000	...	...	765,000
Grants under Prime Minister's awards for teaching excellence in science, technology and mathematics								
...	574,000	...	(289,000)	285,000	252,000	33,000	...	187,000
Grant to the Canada-Israel Industrial Research and Development Foundation								
...	1,000,000	...	...	1,000,000	1,000,000	...	...	1,000,000
...	28,227,000	...	(10,250,000)	17,977,000	15,974,916	2,002,084	...	23,329,750
Regional operations								
Items not required for the current year								
...	...	...	...	...	...	...	...	76,635
...	28,227,000	...	(10,250,000)	17,977,000	15,974,916	2,002,084	...	25,594,760
Contributions								
Industrial and aboriginal programs								
Contributions under the technology for environmental solutions initiative								
...	1,529,000	...	385,063	1,914,063	1,366,983	547,080	...	4,523,587
Contributions under the defence industry productivity program								
...	102,400,000	...	(8,697,566)	93,702,434	85,893,431	7,809,003	...	140,974,571
...	16,500,000	...	(8,946,000)	7,554,000	7,124,441	429,559	...	73,107,835
...	21,000,000	...	(781,030)	20,218,970	18,594,120	1,624,850	...	30,115,299
...	21,600,000	...	(4,944,001)	16,655,999	15,360,683	1,295,316	...	18,849,571
Contributions under the St. Lawrence River environmental technology program								
...	200,000	...	331,000	531,000	221,995	309,005	...	814,405
Contribution to the Canadian network for the advancement of research, industry and education								
...	3,325,000	11,759,257	4,268,338	19,352,595	19,351,013	1,582	...	19,022,013
Contributions under the microelectronics and systems development program								
...	1,500,000	...	(260,191)	1,239,809	714,917	524,892	...	4,465,726
Contributions to support advanced industrial materials technologies								
...	400,000	...	(144,000)	256,000	219,986	36,014	...	...
...	6,200,000	...	(6,200,000)	...	...	...	...	13,658,606
Contribution to Trenton Works								
...	212,000	...	(176,840)	35,160	35,158	2	...	804,915
Contributions to the shipbuilding industry on the West Coast								

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	51,000	...	(1,000)	50,000	17,547	32,453	...
...	42,205,000	...	(1,405,000)	40,800,000	40,140,588	659,412	...
...	5,308,000	...	1,749,358	7,057,358	7,057,357	1	...
...	148,000	...	...	148,000	148,000	...	...
...	26,700,000	...	(2,566,048)	24,133,952	24,133,952	...	...
...	10,000,000	...	(10,000,000)	...	...	...	...
...	...	...	38,000	38,000	37,672	328	...
...	...	...	800,000	800,000	641,230	158,770	...
...	...	...	290,000	290,000	290,000	...	...
...
...	259,278,000	11,759,257	(36,259,917)	234,777,340	221,349,073	13,428,267	...
Industry and science policy							
...	2,118,000	...	...	2,118,000	2,118,000	...	...
...	1,487,000	...	2,001,000	3,488,000	3,361,342	126,658	...
...	2,350,000	...	(1,177,040)	1,172,960	974,499	198,461	...
...	3,320,000	...	...	3,320,000	3,320,000	...	...
...	...	...	200,000	200,000	200,000	...	...
...	400,000	...	553,840	953,840	953,839	1	...
...	...	...	250,000	250,000	183,627	66,373	...
...
...	9,675,000	...	1,827,800	11,502,800	11,111,307	391,493	...
Regional operations							
...	14,500,000	...	140,148	14,640,148	12,610,716	2,029,432	...
...	3,700,000	...	(2,000,000)	1,700,000	317,926	1,382,074	...

...	761,000	...	(761,000)	...	...	...	1,133,199
...	53,874,000	...	(43,350,100)	10,523,900	...	...	...
...	1,445,000	...	...	1,445,000	...	6,904,621	9,966,665
...	1,375,000	...	(565,000)	810,000	...	1,427,993	1,129,629
...	1,275,000	...	(428,600)	846,400	...	317,712	180,993
...	...	...	...	...	...	600,000	5,400,000
...	1,305,000	...	(305,000)	1,000,000	...	...	...
...	3,300,000	...	2,326,000	5,626,000	...	952,017	1,281,935
...	4,250,000	...	(866,000)	3,384,000	...	4,550,210	6,001,920
...	361,185,000	...	14,300,000	375,485,000	...	3,141,337	2,698,924
...	...	...	58,517,634	58,517,634	...	341,500,000	167,420,464
...	...	...	5,429,987	5,429,987	...	58,517,600	19,716,001
...	...	...	...	...	...	5,000,944	...
...	446,970,000	...	32,438,069	479,408,069	...	...	11,908,849
...	3,200,000	...	144,847	3,344,847	...	435,841,076	243,886,882
...	1,626,000	...	(486,847)	1,139,153	...	43,566,993	...
...	...	...	20,000	20,000	...	438,912	5,960,089
...	4,826,000	...	(322,000)	4,504,000	...	256	1,131,277
...	720,749,000	11,759,257	(2,316,048)	730,192,209	...	20,000	...
...	...	...	...	...	...	4,064,832	7,091,366
...	...	...	...	...	...	672,366,288	697,285,339
Total—Contributions							57,825,921
Program Summary by Activity							...
...	259,278,000	11,759,257	(36,259,917)	234,777,340	...	221,349,073	435,856,168
...	37,902,000	...	(8,422,200)	29,479,800	...	27,086,223	35,969,048
...	446,970,000	...	32,438,069	479,408,069	...	435,841,076	243,963,517
...	4,826,000	...	(322,000)	4,504,000	...	4,064,832	7,091,366
...	748,976,000	11,759,257	(12,566,048)	748,169,209	...	688,341,204	722,880,099
...	...	...	...	...	...	59,828,005	...

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
\$	Main Estimates	Supplementary Estimates	\$	\$	Variance	for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	303,000	...	(107,000)	196,000	...	...	295,000
...	47,000	...	...	47,000	...	...	50,000
...	350,000	...	(107,000)	243,000	...	...	345,000
Contributions							
...	724,000	...	107,000	831,000	804,000	27,000	1,258,000
...	1,027,000	...	...	1,027,000	1,000,000	27,000	1,553,000
...	47,000	...	...	47,000	47,000	...	50,000
...	1,074,000	...	...	1,074,000	1,047,000	27,000	1,603,000
...	750,050,000	11,759,257	(12,566,048)	749,243,209	689,388,204	59,855,005	724,483,099
Canadian Space Agency							
Grants							
...	100,000	...	(100,000)	...	...	...	...
...	185,000	...	4,850	189,850	189,850	...	100,000
...	75,000	...	...	75,000	...	75,000	...
...	80,000	...	(2,769)	77,231	77,231	...	51,548
...	125,000	...	(26,600)	98,400	98,400	...	44,600
...	35,000	...	(30,862)	4,138	4,138	...	...
...	600,000	...	(155,381)	444,619	369,619	75,000	196,148
...	350,000	...	(131,300)	218,700	218,700	...	133,700
...	150,000	...	...	150,000	150,000	...	300,000
...	500,000	...	(131,300)	368,700	368,700	...	433,700
...	1,100,000	...	(286,681)	813,319	738,319	75,000	679,848

Contributions

...	270,000	...	294,634	564,634	...	374,889	189,745	...	344,349
...	25,000	...	(25,000)	...	...	...	...	...	...
...	295,000	...	269,634	564,634	...	374,889	189,745	...	344,349
Research and applications									
...	8,001,000	...	45,668	8,046,668	...	8,046,668	...	...	7,870,056
...	1,386,000	...	(6,693)	1,379,307	...	1,379,307	...	...	1,081,713
...	3,326,000	...	(118,536)	3,207,464	...	3,207,464	...	...	3,958,474
...	530,000	...	(481,091)	48,909	...	48,909	...	...	2,757,869
...	4,307,000	...	(12,342)	4,294,658	...	3,353,058	941,600	...	4,044,538
...	483,000	...	352,140	835,140	...	835,140	...	...	705,281
...	1,457,000	...	(72,604)	1,384,396	...	1,384,396	...	...	1,689,520
...	8,003,000	...	256,045	8,259,045	...	8,259,045	...	...	6,356,967
...	8,315,000	...	(931,444)	7,383,556	...	3,281,156	4,102,400	...	3,061,038
...	749,000	...	27,581	776,581	...	776,581	...	...	...
...	...	...	958,323	958,323	...	958,323	...	...	...
...	...	...	...	...	...	...	...	...	1,002,647
...	36,557,000	...	17,047	36,574,047	...	31,530,047	5,044,000	...	32,528,103
...	36,852,000	...	286,681	37,138,681	...	31,904,936	5,233,745	...	32,872,452
Program Summary by Activity									
...	895,000	...	114,253	1,009,253	...	744,508	264,745	...	540,497
...	37,057,000	...	(114,253)	36,942,747	...	31,898,747	5,044,000	...	32,961,803
...	37,952,000	...	...	37,952,000	...	32,643,255	5,308,745	...	33,502,300
Federal Office of Regional Development—Quebec⁽¹⁾									
Grants									
...	...	...	750,000	750,000	...	...	750,000	...	500,000
...	...	...	107,000	107,000	...	46,720	60,280	...	90,000
...	...	...	1,358,000	1,358,000	...	1,143,000	215,000	...	1,022,000

[illegible]

Contributions under the special program for the Laprade region	1,143,000	1,143,000	1,143,000	423,390	717,610	...	4,357,294
Contributions under the Bas St-Laurent-Gaspésie development program	...	174,873	174,873	...	174,873	...	...
Contributions to the Saguenay-Lac St-Jean Economic Development Corporation	...	604,535	604,535	604,535	...	...	600,000
Contributions under the Gaspé-Magdalen Islands program	...	300,000	300,000	296,434	3,566	...	317,907
Contributions under the special assistance program for the Quebec Metro High Tech Park	...	320,281	320,281	284,198	36,083	...	293,686
Contributions in support of major regional infrastructure	...	2,200,275	2,200,275	1,787,540	412,735	...	6,289,641
Regional development program for Quebec	...	3,499,753	3,499,753	3,019,119	480,634	...	4,223,557
(S) Liabilities under the <i>Small Business Loans Act</i>	...	43,977,963	43,977,963	43,977,963	...	...	16,398,540
Canada/Quebec Agreement to improve access for industries in South-West Montreal	...	3,738,056	3,738,056	3,738,056	...	...	4,372,904
Contributions for development of cultural infrastructure	...	6,475,000	6,475,000	6,133,697	341,303	...	3,761,790
Contributions under the South-West Montreal housing program	...	100,000	100,000	...	100,000	...	65,235
Contribution to the Business Development Bank of Canada for the establishment of the Innovation-Development-Entrepreneurship-Access (IDEA) Investment Fund	...	11,714,698	11,714,698	11,714,698	...	...	...
Contributions to the Montreal International Congress Centre	...	616,182	616,182	616,182	...	...	782,779
(S) Insurance payments—Atlantic enterprise program	...	201,874	201,874	201,874	...	...	587,844
Contributions under the community futures program	...	15,713,824	15,713,824	15,713,824	...	...	...
Items not required for the current year	...	...	...	...	...	...	1,572,933
Total—Contributions	...	436,410,998	436,410,998	347,585,204	89,025,794	...	241,112,715
Total Program	...	438,628,998	438,628,998	348,577,924	90,051,074	...	242,774,715⁽¹⁾
National Research Council of Canada							
Grants							
Program management	...	956,000	986,000	965,281	20,719	...	914,781
International affiliations	...	29,999	...	4,239,998	2	...	4,240,000
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	...	...	4,240,000	...	...	...	...
Total—Grants	1	29,999	5,226,000	5,205,279	20,721	...	5,154,781
Contributions							
National research and development	...	...	...	...	...	...	...
Contributions to extramural performers under the biotechnology research program	...	2,819,000	2,819,000	1,900,466	918,534	...	2,817,897
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	...	3,253,000	3,253,000	5,813,638	(2,560,638)	...	3,722,543
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	...	19,482,000	12,494,307	33,318,000	(630,000)	...	33,250,000
Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell telescope	...	2,589,000	...	2,566,206	22,794	...	3,915,613

Transfer Payments—Concluded

Available from previous years	Source of authorities				Total available for use	Disposition of authorities			
	As shown in		Adjustments and transfers	Used in the current year		Variance	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	
...	28,143,000	12,494,307	711,693	41,349,000	Items not required for the current year	43,598,310	(2,249,310)	...	
...	56,354,000	1	7,181,636	63,535,637	Support for the national science and technology infrastructure	60,268,410	3,267,227	...	
...	17,990,000	...	...	17,990,000	Contributions to Canadian firms to develop, adapt and exploit technology	18,974,672	(984,672)	...
...	...	...	...	...	Contributions to organizations to provide technological and research assistance to Canadian industry	...	...	...
...	74,344,000	1	7,181,636	81,525,637	Items not required for the current year	79,243,082	2,282,555	...	
...	102,487,000	12,494,308	7,893,329	122,874,637	Total—Contributions	122,841,392	33,245	...	
...	28,143,000	12,494,307	711,693	41,349,000	Program Summary by Activity	43,598,310	(2,249,310)	...	
...	74,344,000	1	7,181,636	81,525,637	National research and development	79,243,082	2,282,555	...	
...	5,196,000	1	29,999	5,226,000	Support for the national science and technology infrastructure	5,205,279	20,721	...	
...	107,683,000	12,494,309	7,923,328	128,100,637	Program management	128,046,671	53,966	...	
...	448,364,000	...	...	448,364,000	Total Program	427,131,000	21,233,000	...
...	...	3,492,000	...	3,492,000	Natural Sciences and Engineering Research Council	24,725,000	(21,233,000)	...	
...	448,364,000	3,492,000	...	451,856,000	Grants	451,856,000	...	...
...	89,188,000	...	...	89,188,000	Grants and scholarships	89,188,000	...	...
...	...	2,295,000	...	2,295,000	Grants and scholarships	2,295,000	...	...
...	...	96,000	...	96,000	Grants for Phase II of the networks of centres of excellence program	96,000	...	...
...	89,188,000	2,391,000	...	91,579,000	Grants under immigration and the metropolis	91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000	Total Program	451,856,000	...	...
...	89,188,000	...	...	89,188,000	Social Sciences and Humanities Research Council	89,188,000	...	...
...	...	2,295,000	...	2,295,000	Grants	2,295,000	...	...
...	...	96,000	...	96,000	Grants and scholarships	96,000	...	...
...	89,188,000	2,391,000	...	91,579,000	Grants for Phase II of the networks of centres of excellence program	91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000	Grants under immigration and the metropolis	451,856,000	...	...
...	89,188,000	2,391,000	...	91,579,000	Total Program	91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	
...	89,188,000	89,188,000		89,188,000	
...	...	2,295,000	...	2,295,000		2,295,000	
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...	89,188,000	2,391,000	...	91,579,000		91,579,000	
...	448,364,000	3,492,000	...	451,856,000		451,856,000	
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	
...	89,188,000	89,188,000		89,188,000	
...	...	2,295,000	...	2,295,000		2,295,000	
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...	89,188,000	2,391,000	...	91,579,000		91,579,000	
...	448,364,000	3,492,000	...	451,856,000		451,856,000	
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...	...	96,000	...	96,000		96,000	
...	89,188,000	2,391,000	...	91,579,000		91,579,000	
...	448,364,000	3,492,000	...	451,856,000		451,856,000	
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...
...	448,364,000	3,492,000	...	451,856,000		451,856,000	...	...
...	89,188,000	...	...	89,188,000		89,188,000	...	...
...	...	2,295,000	...	2,295,000		2,295,000	...	...
...	...	96,000	...	96,000		96,000	...	...
...	89,188,000	2,391,000	...	91,579,000		91,579,000	...	...</

Details of Respendable Amounts

Department	Current year		Previous year
	Estimates	Actual	
	\$	\$	\$
Industry and Science Development Program			
Budgetary (respendable revenues)			
Communications research	8,169,000	6,918,715	4,328,773
Total Program—Budgetary	8,169,000	6,918,715	4,328,773
Services to the Marketplace Program			
Budgetary (respendable revenues)			
Spectrum management	714,000	713,999	714,000
Canadian Intellectual Property Office Revolving Fund	51,052,000	50,106,038	47,388,258
Total Program—Budgetary	51,766,000	50,820,037	48,102,258
Total Department—Budgetary	59,935,000	57,738,752	52,431,031
Canadian Space Agency			
Budgetary (respendable revenues)			
Development of space and ground infrastructure			
RADARSAT			
Recovery from other Government for cost-sharing agreements	9,300,000	...	1,116,220
Total Program—Budgetary	9,300,000	...	1,116,220
National Research Council of Canada			
Budgetary (respendable revenues)			
National research and development	21,302,000	...	21,071,588
Support for the national science and technology infrastructure	16,096,000	...	11,197,885
Program management	2,796,000	...	- 2,798,749
Total Program—Budgetary	40,194,000	...	35,068,222

Statistics Canada	Current year		Previous year
	Estimates	Actual	
	\$	\$	\$
Budgetary (respendable revenues)			
Census and social statistics	818,000	7,635,510	2,581,000
Institution statistics	...	43,817,777	100,000
Technical infrastructure	24,025,000	...	41,311,749
Total Program—Budgetary	24,843,000⁽³⁾	51,453,287	43,992,749
Total Ministry—			
Budgetary	134,272,000	109,192,039	132,608,222 ⁽¹⁾
Non-budgetary	...	...	...

(1) During the year, Cape Breton Development Corporation was transferred to the Ministry of Natural Resources. Therefore, the previous year's amounts have been restated by \$10,000,000.

(2) Starting in 1995-96, amounts received are credited to non-tax revenues instead of being netted against expenditures as in the past.

(3) This amount was increased to \$51,453,287 during the year.

PUBLIC ACCOUNTS OF CANADA, 1995-96

	Current year	Previous year
	\$	\$
Department		
Industry and Science Development Program		
Tax revenues—		
Goods and services tax	914,799	759,127
Total tax revenues	914,799	759,127
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Atlantic Development Board carry-over projects	223,659	292,866
<i>Atlantic Provinces Power Development Act</i>		
Other accounts—		
Hyundai Auto Canada Inc.	9,530,306	8,161,597
Bombardier Inc., groupe Canadair	1,897,211	1,465,362
Interest on general development agreement—	28,058	39,318
Province of British Columbia	229,242	297,363
	11,908,476	10,256,506
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	75,280,322	74,096,237
Adjustments to prior year's payables	2,739,633	12,031,034
	78,019,955	86,127,271
Privileges, licences and permits—		
Corporations operations	11,561,927	11,891,347
Royalties from Nuans Software	825,221	249,731
Bankruptcy; trustee licences	397,315	376,373
Levies under the <i>Bankruptcy and Insolvency Act</i>	9,314,603	8,809,681
Bankruptcy registration fees	4,837,567	4,669,274
Bankruptcy search	719,246	...
Fines—	...	29,270
<i>Canada Business Corporations Act</i>	50,092	25,172
<i>Bankruptcy and Insolvency Act</i>	1,000	...
Sundries		
	27,710,971	26,050,848
Service fees		
	20,587,450	27,720,465
Proceeds from the disposal of surplus Crown assets		
	221,070	186,061

	Current year	Previous year
Miscellaneous non-tax revenues—		
Certified copies	13,660	13,216
Railway mortgages and sales agreements	46,437	50,006
Bankruptcy: transcripts	1,410	12,735
Sundries	1,822,606	2,288,810
Levies and <i>Escheats Act</i> remittances	1,897,910	1,279,854
	3,782,043	3,644,621
Total non-tax revenues	142,229,965	153,985,772
Total Program	143,144,764	154,744,899
Services to the Marketplace Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	29,798	64,329
Adjustments to prior year's payables	223,023	..
	252,821	64,329
Privileges, licences and permits—		
Textile label registration	155,159	184,202
Laboratory fees, electricity and gas, weights and measures	501,289	331,272
Inspection fees, electricity and gas	5,551,696	5,532,558
Inspection fees, weights and measures	3,510,721	2,487,332
Lobbyists registrations: operations	32,048	5,005
Non general radio service	140,177,296	176,373,983
Fines, electricity and gas, weights and measures acts	87,061	41,713
Fines, consumer products (various acts)	49,840	110,128
Fines—		
Competition Act	5,923,180	2,039,777
Radio Act	18,646	27,173
Sundries	128,530	53,947
	156,135,466	187,187,090
Service fees—		
Certification, testing and labelling	4,880,900	4,433,668
Proceeds from sales	8,948	10,316
Proceeds from the disposal of surplus Crown assets	191,701	132,528

Revenues—Continued

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Miscellaneous non-tax revenues	55,808	5,974		
Total non-tax revenues	161,525,644	191,833,905		
Total Program	161,525,644	191,833,905		
Total Department	304,670,408	346,578,804⁽²⁾		
Business Development Bank of Canada⁽³⁾				
Non-tax revenues—				
Refunds of previous years' expenditures	...	3,126		
Total Program	...	3,126		
Canadian Space Agency				
Tax revenues—				
Goods and services tax	199,943	74,466		
Total tax revenues	199,943	74,466		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	793,891	2,037,662		
Refunds of previous years' expenditures	105,392	717,646		
	899,283	2,755,308		
	2,828,690	1,066,790		
Service fees				
Proceeds from the disposal of surplus Crown assets	7,662	10,657		
Miscellaneous non-tax revenues	20,471	6,858		
Total non-tax revenues	3,756,106	3,839,613		
Total Program	3,956,049	3,914,079		
Copyright Board				
Non-tax revenues—				
Service fees	...	10		
Total Program	...	10		
Federal Office of Regional Development—Quebec⁽²⁾				
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Special areas and highways agreement	2,680,325	5,803,483		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	7,118,926	9,249,127		
Adjustments to prior year's payables	86,529	1,014,032		
	7,205,455	10,263,159		
Service fees—				
Service fees—Loans guarantee	17,554,062	26,016,546		
Proceeds from the disposal of surplus Crown assets	14,365	3,120		
Miscellaneous non-tax revenues—				
Other refunds	19,495	18,135		
Total Program	27,473,702	42,104,443⁽²⁾		
National Research Council of Canada				
Tax revenues—				
Goods and services tax	1,417,600	1,280,110		
Total tax revenues	1,417,600	1,280,110		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Repayment for goods and services not provided and other miscellaneous refunds	651,972	793,721		
Adjustments to prior year's payables	...	3,350,619		
	651,972	4,144,340		
Service fees	33,575,888	...		
Proceeds from sales	11,603,642	...		
Proceeds from the disposal of surplus Crown assets	324,487	484,473		
Miscellaneous non-tax revenues	6,917	8,926		
Total non-tax revenues	46,162,906	4,637,739		
Total Program	47,580,506⁽⁴⁾	5,917,849		

	Current year	Previous year
	\$	\$
Natural Sciences and Engineering Research Council		
Tax revenues—		
Goods and services tax	2,115	...
Total tax revenues	2,115	...
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment of grants and scholarships	199,247	118,385
Adjustments to prior year's payables	82,447	41,409
	281,694	159,794
Proceeds from the disposal of surplus Crown assets	1,241	3,416
Miscellaneous non-tax revenues	112,539	293
Total non-tax revenues	395,474	163,503
Total Program	397,589	163,503
Social Sciences and Humanities Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds—Transfer payments	811,118	686,338
Refunds—Goods and services	3	279
Adjustments to prior year's payables	7,420	2,436
	818,541	689,053
Proceeds from the disposal of surplus Crown assets	655	404
Total Program	819,196	689,457
Statistics Canada		
Tax revenues—		
Goods and services tax	703,471	766,814
Total tax revenues	703,471	766,814
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	17,111	40,946
Adjustments to prior year's payables	...	17,089
	17,111	58,035

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	24,184	20,156
Miscellaneous non-tax revenues	40,030	4,436,141
Total non-tax revenues	81,325	4,514,332
Total Program	784,796	5,281,146
Ministry Summary		
Tax revenues—		
Goods and services tax	3,237,928	2,880,517
Total tax revenues	3,237,928	2,880,517
Non-tax revenues—		
Return on investments	14,588,801	16,059,989
Refunds of previous years' expenditures	88,146,832	104,264,415
Privileges, licences and permits	183,846,437	213,237,938
Service fees	79,426,990	59,237,479
Proceeds from sales	11,612,590	10,316
Proceeds from the disposal of surplus Crown assets	785,365	840,815
Miscellaneous non-tax revenues	4,037,303	8,120,948
Total non-tax revenues	382,444,318	401,771,900
Total Ministry	385,682,246	404,652,417⁽²⁾

(1) Interest unless otherwise indicated.

(2) The previous year's revenues have been restated to reflect transfers of responsibilities totalling \$164,312 to the Ministry of Natural Resources for Cape Breton Development Corporation and \$42,104,443 from the Ministry of Finance for Federal Office of Regional Development—Quebec.

(3) Previously Federal Business Development Bank.

(4) All amounts netted against expenditures in previous years are now credited to non-tax revenues.

SECTION 15

1995-96

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Commissioner for Federal Judicial
Affairs

Federal Court of Canada

Offices of the Information and

Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

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Department

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal services

To provide the Government of Canada with appropriate and timely legal services in accordance with its needs, exclusive of the services provided by the litigation services activity and the legislative services activity.

Litigation services

To regulate or conduct all litigation for or against the Crown or any federal department or agency, in respect of any subject within the authority or jurisdiction of Canada.

Legislative services

To provide in an appropriate and timely fashion, for the legislative needs of the Government by drafting and examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal policy and program development

To ensure that the administration of justice program's objectives, programs, policies and plans are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration

To provide policy and management direction and coordination to the Department; to provide central administrative services to the Department; and, to operate a Central Registry of Divorce Proceedings for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the *Canadian Human Rights Act* in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council, the judges of the Federal Court of Canada, the Tax Court of Canada and all other federally appointed judges of the superior courts of the provinces and territories.

Activity Description

Administration

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.

Judges' salaries, allowances and annuities; and annuities to spouses and children of judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior courts of the provinces and territories as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for gratuities to spouses of such judges who die while in office.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Registry of the Federal Court of Canada

Provides for the administration of the Federal Court of Canada.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:

- to ensure that the rights conferred by the *Access to Information Act* are respected; that complainants heads of federal Government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner;
- to persuade federal Government institutions to adopt information practices in keeping with the *Access to Information Act*; and
- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal Government institution, is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions, as a result of complaints from individuals who allege non-compliance with the *Access to Information Act*. The

Commissioner may appear on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions by federal Government institutions to refuse access under the Act. The Commissioner may initiate a complaint. He reports to Parliament annually and may make special reports.

Privacy Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration

Provides administrative support services to both the Information and Privacy Commissioners.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of judges who die while in office

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to surviving spouses and children of judges as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for gratuities to spouses of such judges who die while in office.

Administration

Consists of the office of the Registrar, the Directors of Legal Affairs, Library, Law reports, Administrative services and Informatics.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Activity Description

Registry of the Tax Court of Canada

Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
\$	\$	\$	\$		\$	\$	\$
Department							
...	158,611,000	...	158,611,000	1			
...	...	9,300,422	9,300,422	1a			
...	...	4,093,717	4,093,717	1b			
...	...	3,300,000	3,300,000				
...	158,611,000	13,394,139	175,305,139		173,097,250	2,207,889	171,472,405
...	7,560,000	...	7,560,000	5			
...	...	1,173,199	1,173,199	5a			
...	...	515,685	515,685	5b			
...	7,560,000	1,688,884	9,248,884		7,301,966	1,946,918	12,073,670
...	264,922,972	...	264,922,972	10			
...	...	(3,300,000)	(3,300,000)				
...	264,922,972	...	261,622,972		261,389,453	233,519	276,087,469
...	48,645	...	48,645	(S)			
23,637	...	...	41,254	(S)	48,645	...	48,645
...	16,789,000	...	17,629,000	(S)	8,480	15,157	14,425
...	...	840,000	...		17,629,000	...	15,591,000
23,637	447,931,617	15,083,023	463,895,894		459,474,794	4,403,483	475,287,614
Canadian Human Rights Commission							
...	15,061,000	...	15,061,000	15			
...	...	776,900	776,900	15a			
...	15,061,000	776,900	15,837,900		15,335,172	502,728	15,056,209
1,102	...	...	9,328	(S)	7,145	...	8,609
...	1,354,000	...	1,422,000	(S)	1,422,000	...	1,401,000
1,102	16,415,000	776,900	17,269,228		16,764,317	502,728	16,465,818

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	...	...	10,957	10,957	(S)	Spending of proceeds from the disposal of surplus Crown assets	10,957	...	13,216
...	814,000	...	41,000	855,000	(S)	Contributions to employee benefit plans	855,000	...	890,000
...	15,778,000	617,950	(321,244)	16,074,706		Total Program—Budgetary	15,444,584	630,122	14,975,140
Tax Court of Canada									
...	9,556,000	...	...	9,556,000	45	Program expenditures			
...	...	1,045,696	...	1,045,696	45a	Program expenditures			
...	...	97,800	...	97,800	45b	Program expenditures			
...	9,556,000	1,143,496	...	10,699,496		Total—Vote 45	10,676,956	22,540	9,388,034
533	...	...	1,717	2,250	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,428	...	2,271
...	720,000	...	36,000	756,000	(S)	Contributions to employee benefit plans	756,000	...	745,000
533	10,276,000	1,143,496	37,717	11,457,746		Total Program—Budgetary	11,434,384	822	10,135,305
31,162	737,096,617	18,326,322	48,299	755,502,400		Total Ministry—Budgetary	747,437,815	8,037,294	752,444,471

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(b) Treasury Board Vote 5—Government contingencies.

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Legal services	41,592,551	40,580,190		148,000	93,468											41,740,551	40,673,658	
Litigation services	76,852,835	74,813,900		1,603,000	811,713											78,455,835	75,625,613	
Legislative services	8,370,000	5,528,719		15,000	22,569											8,385,000	5,551,288	
Legal policy and program development	26,811,058	28,482,747		709,685	850,522	261,622,972	261,389,453									289,143,715	290,722,722	
Administration	39,397,594	41,377,819		6,773,199	5,523,694											46,170,793	46,901,513	
Total Department—Budgetary	193,024,038	190,783,375		9,248,884	7,301,966	261,622,972	261,389,453									463,895,894	459,474,794	
Canadian Human Rights Commission—																		
Budgetary	16,911,228	16,421,461		358,000	342,856											17,269,228	16,764,317	
Commissioner for Federal Judicial Affairs																		
Administration	4,857,845	4,629,608														4,857,845	4,629,608	
Canadian Judicial Council	631,019	598,204														631,019	598,204	
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	167,057,698	167,057,698				36,550,560	36,550,560									203,608,258	203,608,258	
Total Program—Budgetary	172,546,562	172,285,510				36,550,560	36,550,560									209,097,122	208,836,070	
Federal Court of Canada																		
Registry of the Federal Court of Canada	30,023,246	27,788,465		1,084,223	1,177,935											31,107,469	28,966,400	
Total Program—Budgetary	30,023,246	27,788,465		1,084,223	1,177,935											31,107,469	28,966,400	
Offices of the Information and Privacy Commissioners of Canada																		
Information commissioner	2,702,000	2,618,885		33,000	61,328											2,735,000	2,680,213	
Privacy commissioner	2,858,056	2,862,126		1,000	19,376											2,859,056	2,881,502	
Administration	983,179	927,122		23,000	28,429											1,006,179	955,551	
Total Program—Budgetary	6,543,235	6,408,133		57,000	109,133											6,600,235	6,517,266	

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Supreme Court of Canada												
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of judges who die while in office	1,851,280	1,851,280	...	...	1,172,520	1,172,520	...	...	...	...	3,023,800	3,023,800
Administration	12,888,906	12,127,740	162,000	293,044	...	...	...	...	...	...	13,050,906	12,420,784
Total Program—Budgetary	14,740,186	13,979,020	162,000	293,044	1,172,520	1,172,520	...	...	...	...	16,074,706	15,444,584
Tax Court of Canada												
Registry of the Tax Court of Canada	11,148,746	11,073,017	309,000	361,367	...	...	...	...	...	...	11,457,746	11,434,384
Total Program—Budgetary	11,148,746	11,073,017	309,000	361,367	...	...	...	...	...	...	11,457,746	11,434,384
Total Ministry—Budgetary	444,937,241	438,738,981	11,219,107	9,586,301	299,346,052	299,112,533	...	...	...	...	755,502,400	747,437,815

Source of authorities

Available from previous years	As shown in			Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
Department						
Grants						
Legal policy and program development						
	4,830	...	...	4,830	...	...
	14,543	...	...	14,543	...	...
	14,189	...	...	...	14,189	...
	1,500	...	...	1,500	...	...
	375,925	...	...	270,137	105,788	...
	13,028	...	...	13,028	...	...
	13,000	...	...	13,000	...	...
	9,190	...	...	9,190	...	...
	28,250	...	...	28,250	...	...
	268,750	...	...	268,750	...	...

	743,205	...	...	623,228	119,977	...
	743,205	...	...	623,228	119,977	880,784
Contributions						
Legal policy and program development						
	88,212,255	...	97,960	88,310,215	...	...
	155,685,000	...	331,135	156,016,135	...	...
	13,342	...	(311)	13,031	...	...
	185,615	...	(10,916)	174,699	5,590	...
	53,700	...	...	53,700	...	...
	1,164,348	...	(154,885)	919,811	89,652	...
	4,769,048	...	...	4,769,048	...	...
	70,746	...	(22,113)	45,933	2,700	...
	28,231	...	1,417	29,648	...	...
	151,766	...	1,413	153,179	...	...
	1,344,705	...	29,820	1,374,525	...	...
	9,710,330	...	(3,600,000)	6,110,330	...	...
	1,038,581	...	26,480	1,065,061	...	...

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	1,752,100	...	...	1,752,100	1,736,500	15,600	...	2,071,139
...	...	...	...	...	...	...	...	72,160
...	264,179,767	...	(3,300,000)	260,879,767	260,766,225	113,542	...	275,206,685	
...	264,922,972	...	(3,300,000)	261,622,972	261,389,453	233,519	...	276,087,469	
Commissioner for Federal Judicial Affairs									
Grants									
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges									
(S) Gratuities to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death									
...	146,000	...	35,767	181,767	181,767	...	...	103,867
...	37,204,000	...	(835,207)	36,368,793	36,368,793	...	...	33,616,707
...	37,350,000	...	(799,440)	36,550,560	36,550,560	...	...	33,720,574
...	37,350,000	...	(799,440)	36,550,560	36,550,560	...	...	33,720,574
Supreme Court of Canada									
Grants									
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of judges who die while in office									
(S) Annuities under the <i>Judges Act</i>									
...	1,346,000	...	(173,480)	1,172,520	1,172,520	...	...	1,199,774
...	1,346,000	...	(173,480)	1,172,520	1,172,520	...	...	1,199,774
...	303,618,972	...	(4,272,920)	299,346,052	299,112,533	233,519	...	311,007,817	

(S) Statutory transfer payment.

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	52,756	8,352
Total tax revenues	52,756	8,352
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refund of transfer payments to provinces	135,741	48,156
Refund of transfer payments—Other	3,286	2,240
Other Government departments	127,236	48,643
Adjustments to prior year's payables	484,653	477,267
Sundries	418,589	167,367
	1,169,505	743,673
Privileges, licences and permits		
Service fees—		
Divorce registrations	2,752,651	10,225,431
Family orders agreements and enforcements assistance	717,831	772,808
Other	2,396,876	1,591,122
	72,281	60,172
	3,186,988	2,424,102
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Fines—		
Northwest Territories	104,986	132,280
Yukon	550	12,287
Fines and forfeitures	278,657	258,632
Rental of dwellings and utilities	110,046	162,024
Sundries	47,261	8,475
Crown corporation billings	55,940	55,672
	597,440	629,370
Total non-tax revenues	7,724,201	14,046,213
Total Department	7,776,957	14,054,565

	Current year	Previous year
	\$	\$
Canadian Human Rights Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	3,727	11,566
Proceeds from the disposal of surplus Crown assets	8,226	8,447
Total Program	11,953	20,013
Commissioner for Federal Judicial Affairs		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Judges' Public Service Superannuation Account deductions	8,343,649	7,968,986
Total Program	8,343,649	7,968,986
Federal Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	45,810	41,882
Adjustments to prior year's payables	(10,923)	103,021
	34,887	144,903
Service fees—		
Federal Court fees	834,057	946,086
Court costs	24,917	48,780
	858,974	994,866
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Court fines	103,750	2,200,000
Miscellaneous	59	12
	103,809	2,200,012
Total Program	1,003,696	3,345,224

Revenues—Concluded

	Current year		Previous year	
	\$		\$	
Offices of the Information and Privacy Commissioners of Canada				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	25	33		3,884
Adjustments to prior year's payables	510	...		25,501
Proceeds from the disposal of surplus Crown assets	535	33		29,385
	643	447		452,200
Total Program	1,178	480		508,869
Supreme Court of Canada				
Tax revenues—				
Goods and services tax	3,144	1,585		9,937
Total tax revenues	3,144	1,585		9,937
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	10,670	11,624		1,245,655
Adjustments to prior year's payables	19,300	70,131		2,752,651
	29,970	81,755		4,575,973
Service fees—				
Photocopies	16,291	9,049		187,300
Filing fees	51,485	17,730		45,186
Bulletin	1,200	...		9,125,728
Sale of videos	15	1,060		17,932,493
	68,991	27,839		26,159,938
Proceeds from sales—				
Sale of Supreme Court Bulletin	23,899	15,060		1,011,315
Sale of reasons for judgment	126,952	56,974		10,225,431
Sundries	4,302	3,462		3,899,007
	155,153	75,496		101,838
Proceeds from the disposal of surplus Crown assets				52,132
Miscellaneous non-tax revenues—				
Judges' contributions towards annuities				10,870,215
Sundries				26,159,938
Total non-tax revenues	345,901	270,153		26,169,875

Tax Court of Canada**Non-tax revenues—**

Refunds of previous years' expenditures—

Refunds of previous years' expenditures

Adjustments to prior year's payables

Service fees

Proceeds from sales

Proceeds from the disposal of surplus Crown assets

Total Program**Ministry Summary**

Tax revenues—

Goods and services tax

Total tax revenues

Non-tax revenues—

Refunds of previous years' expenditures

Privileges, licences and permits

Service fees

Proceeds from sales

Proceeds from the disposal of surplus Crown assets

Miscellaneous non-tax revenues

Total non-tax revenues

Total Ministry

SECTION 16

1995-96

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Emergency Preparedness Canada

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Department

Objective

To protect Canada, contribute to world peace, and project Canadian interests abroad.

Activity Description

Maritime forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other Government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency

operations, peacekeeping, humanitarian and military assistance; and assist other Government departments and agencies in time of an emergency or disaster.

Air forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other Government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other Government departments in enforcing Canadian laws.

Joint operations

This activity encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence Staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; and provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters.

Communications and information management

This activity encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces;

provide information management services for the Department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This activity encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the Department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Materiel support

This activity encompasses the provision of staff and forces designed to: provide supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

This activity encompasses the staff and facilities designed to: control and direct the Canadian Forces and the overall management of the Department; manage the defence services program; formulate, manage and communicate defence policy; provide specialist departmental services including internal audit and program evaluation; provide departmental financial and accounting facilities and services; and provide departmental central planning and management facilities and functions, including legal services and support functions for the Deputy Minister and the Chief of the Defence Staff.

Objective

To contribute to and ensure an adequate and reasonably uniform level of emergency preparedness throughout Canada.

Activity Description

Emergency Preparedness Canada

Working with other federal departments and agencies and with other levels of Government and in accordance with international arrangements, undertakes a program of coordinated planning, policy development, policy implementation, training and communications in the area of emergency preparedness and response; provides administrative and corporate support services to this end.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$				\$	\$	\$
...	7,484,191,000	...	...	1	Operating expenditures				
...	...	239,967,368	...	1b	Transfer of \$27,186,100 from National Defence Vote 5				
...	...	...	27,186,100		Transfer from Vote 5	7,723,426,107	27,918,361	...	7,997,532,936
...	7,484,191,000	239,967,368	27,186,100		Total—Vote 1				
...	2,673,951,002	...	...	5	Capital expenditures				
...	...	...	(27,186,100)		Transfer to Vote 1				
...	2,673,951,002	...	(27,186,100)		Total—Vote 5	2,686,297,377	(39,532,475)	...	2,769,261,416
...	174,672,998	...	...	10	Grants and contributions				
...	...	1	...	10a	Grant				
...	...	25,696,000	...	10b	Contributions				
...	174,672,998	25,696,001	...		Total—Vote 10	194,965,938	5,403,061	...	192,396,474
...	48,685	...	(40)	(S)	Minister of National Defence—Salary and motor car allowance	48,645	...	...	48,645
...	73,834	...	93,357	(S)	Pensions and annuities paid to civilians	167,191	...	...	73,075
...	602,815,481	...	(4,892,370)	(S)	Military pensions	597,923,111	...	...	635,215,396
...	...	...	...	(S)	Contributions to employee benefit plans	151,469,000	...	...	162,932,000
...	144,247,000	...	7,222,000	(S)	Collection agency fees	24,554	...	...	33,428
3,504,785	...	...	19,718,628	(S)	Spending of proceeds from the disposal of surplus Crown assets	19,300,020	...	418,608	16,152,838
...	...	...	184,453	(S)	Court awards	184,453	...	...	63,519
3,504,785	11,080,000,000	265,663,369	18,845,797		Total budgetary	11,373,806,396	(6,211,053)	418,608	11,773,709,727
62,369,828	...	...	...	L11c	Authorization for working capital advance account as established by Vote L20b, <i>Appropriation Act No. 1, 1976</i> .				
		...	62,369,828		Limit \$100,000,000 (Net)	(7,538,430)	...	69,908,258	4,255,067
13,086,217	...	...	...	L15	Loans in respect of housing projects, <i>Special Appropriation Act, 1963</i> . Limit \$37,000,000				
		...	13,086,217		(Gross)	...	...	13,086,217	...
75,456,045	...	...	...		Total non-budgetary	(7,538,430)	...	82,994,475	4,255,067
3,504,785	11,080,000,000	265,663,369	18,845,797		Total Department—	11,373,806,396	(6,211,053)	418,608	11,773,709,727
75,456,045	...	...	...		Budgetary	(7,538,430)	...	82,994,475	4,255,067
					Non-budgetary				

Emergency Preparedness Canada

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Martime forces	1,520,888,051	1,499,283,045	826,540,902	808,406,378	...	...	24,889,000	20,633,517	...	...	2,322,539,953	2,287,055,906
Land forces	2,340,005,000	2,352,097,000	838,090,000	933,878,075	...	...	181,183,000	152,601,000	...	...	2,996,912,000	3,133,374,075
Air forces	2,491,144,000	2,288,430,000	533,026,000	535,372,407	...	...	187,682,000	147,731,000	...	...	2,836,488,000	2,676,071,407
Joint operations	247,085,000	262,092,000	44,404,000	59,013,000	...	...	4,349,000	2,973,000	...	...	287,140,000	318,132,000
Communications and information management	311,124,000	333,047,000	99,263,000	109,729,650	...	...	3,769,000	2,881,000	...	...	406,618,000	439,895,650
Support to the personnel function	897,192,467	1,012,063,000	70,857,000	73,629,000	19,137,532	19,137,532	23,532,000	18,257,000	...	...	963,654,999	1,086,572,532
Material support	887,244,000	760,306,000	145,205,000	174,382,888	...	...	6,733,000	4,758,000	...	...	1,025,716,000	929,930,888
Policy direction and management services—												
Budgetary	254,332,000	314,542,000	89,379,000	11,186,000	200,368,999	194,965,938	15,135,000	17,920,000	...	...	528,944,999	502,773,938
Non-budgetary	...	...	...	...	...	...	...	...	75,456,045	(7,538,430)	75,456,045	(7,538,430)
Sub-total—												
Budgetary	8,949,014,518	8,821,860,045	2,646,764,902	2,705,597,398	219,506,531	214,103,470	447,272,000	367,754,517	...	...	11,368,013,951	11,373,806,396
Non-budgetary	...	...	...	...	...	...	...	...	75,456,045	(7,538,430)	75,456,045	(7,538,430)
Revenues netted against expenditures	(447,272,000)	(367,754,517)	...	...	...	...	(447,272,000)	(367,754,517)	...	...	...	...
Total Department—												
Budgetary	8,501,742,518	8,454,105,528	2,646,764,902	2,705,597,398	219,506,531	214,103,470	...	...	...	...	11,368,013,951	11,373,806,396
Non-budgetary	...	...	...	...	...	...	...	...	75,456,045	(7,538,430)	75,456,045	(7,538,430)
Emergency Preparedness Canada—												
Budgetary	11,543,495	10,513,441	...	...	56,118,415	56,084,153	...	...	...	...	67,661,910	66,597,594
Total Ministry—												
Budgetary	8,513,286,013	8,464,618,969	2,646,764,902	2,705,597,398	275,624,946	270,187,623	...	...	...	...	11,435,675,861	11,440,403,990
Non-budgetary	...	...	...	...	...	...	...	...	75,456,045	(7,538,430)	75,456,045	(7,538,430)

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Estimates	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	73,834	...	...	93,357	167,191	167,191	...	...	73,075
Department Grants									
Support to the personnel function									
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan									
Policy direction and management services									
...	200	...	...	...	200	200	...	...	200
...	1,047	...	...	...	1,047	803	244	...	1,047
...	12,306	...	...	...	12,306	12,280	26	...	12,179
...	200,000	...	...	...	200,000	200,000	...	...	252,000
...	205,000	...	...	...	205,000	205,000	...	...	205,000
...	205,000	...	...	...	205,000	205,000	...	...	205,000
...	205,000	...	...	...	205,000	205,000	...	...	205,000
...	6,830	...	...	...	6,830	6,830	...	...	8,540
...	18,500	...	...	...	18,500	18,500	...	...	23,120
...	24,670	...	...	...	24,670	24,670	...	...	30,830
...	10,285	...	...	...	10,285	10,285	...	...	10,285
...	75,000	...	...	...	75,000	75,000	...	...	100,000
...	25,560	...	...	...	25,560	25,560	...	...	27,065
...	1,650,000	...	...	...	1,650,000	1,658,138	(8,138)	...	1,712,085
...	94,500	...	...	...	94,500	86,500	8,000	...	99,750
...	63,750	...	...	...	63,750	63,750	...	...	67,500
...	42,500	...	...	...	42,500	42,500	...	...	45,000
...	1,930,000	...	...	(1,930,000)	...	1,622,064	(1,622,064)	...	3,130,961
...	...	1	5,999,999	...	6,000,000	6,000,000	...	...	...
...	...	...	...	...	...	...	...	...	75,000
...	4,770,148	1	4,069,999	...	8,840,148	10,462,080	(1,621,932)	...	6,210,562
...	4,843,982	1	4,163,356	...	9,007,339	10,629,271	(1,621,932)	...	6,283,637
Total—Grants									
Contributions									
Support to the personnel function									
(S) Payments under Parts I-IV of the Defence Services Pension Continuation Act									
...	6,100,000	...	...	(2,126,392)	3,973,608	3,973,608	...	...	4,233,674
...	17,100,000	...	...	(2,103,267)	14,996,733	14,996,733	...	...	13,084,094
...	23,200,000	...	...	(4,229,659)	18,970,341	18,970,341	...	...	17,317,768

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	87,800,000	25,696,000	(461,926)	113,034,074	Policy direction and management services	7,557,669	...
...	70,000,000	...	(4,936,400)	65,063,600	NATO military budgets and agencies	(68,804)	95,300,666
...	3,282,000	...	...	3,282,000	NATO infrastructure—Capital expenditures	484,905	73,772,267
...	5,389,850	...	...	5,389,850	Mutual aid	...	12,411,395
...	236,000	...	...	236,000	Contributions to provinces and municipalities for capital assistance projects	(1,301,540)	...
...	800,000	...	223,327	1,023,327	Contribution to the International Maritime Satellite Organization	35,906	3,203,686
...	395,000	...	1,105,000	1,500,000	Contribution to the Civil Air Search and Rescue Association	...	221,175
...	2,000,000	...	...	2,000,000	Military training assistance program	5,495	795,009
...	...	...	...	...	Canadian International Peacekeeping Centre	326,463	381,714
...	169,902,850	25,696,000	(4,069,999)	191,528,851	Items not required for the current year	(15,101)	...
...	193,102,850	25,696,000	(8,299,658)	210,499,192	...	...	100,000
...	23,273,834	...	(4,136,302)	19,137,532	Total—Contributions	7,024,993	186,185,912
...	174,672,998	25,696,001	...	200,368,999	203,474,199	7,024,993	203,503,680
...	197,946,832	25,696,001	(4,136,302)	219,506,531	Departmental Summary by Activity	...	...
...	54,000	...	...	54,000	Support to the personnel function	...	17,390,843
...	5,580,110	...	...	5,580,110	Policy direction and management services	5,403,061	192,396,474
...	3,343,629	...	...	3,343,629	Total Department	5,403,061	209,787,317
...	236,790	...	...	236,790	Emergency Preparedness Canada	...	...
...	318,222	...	...	318,222	Grants	...	...
...	1,200,000	...	...	1,200,000	Research fellowships—Emergency planning	20,000	45,000
...	45,310,664	...	...	45,310,664	Contributions	34,000	...
...	30,000	...	...	30,000	Contributions to the provinces and municipalities pursuant to the <i>Emergency Preparedness Act</i>	262	5,662,919
...	...	...	...	...	Contributions to the provinces for assistance related to natural disasters:	...	...
...	...	...	...	...	British-Columbia	3,343,629	1,955,578
...	...	...	...	...	Northwest Territories	236,790	...
...	...	...	...	...	Yukon	318,222	...
...	...	...	...	...	New Brunswick	1,200,000	...
...	...	...	...	...	Contributions to the provinces for assistance related to public order:	...	...
...	...	...	...	...	Quebec	45,310,664	...
...	...	...	...	...	Contribution to the Major Industrial Accident Coordinating Committee	30,000	30,000

Details of Respendable Amounts

Department	Current year			Previous year		
	Estimates	Actual	\$	Estimates	Actual	\$
Budgetary (respendable revenues)						
Maritime forces						
Deductions from members for rations, quarters and clothing	14,000,000	13,003,844	13,712,793			98,000
Material and services provided to other Government departments	3,000,000	3,008,577	2,978,205			390,000
Medical and dental services	150,000	144,620	33,442			2,529,988
Provincial school grants and tuition fees	6,000	5,917	44,100			1,152,012
Other recoveries	7,733,000	4,470,559	6,290,711			4,170,000
	24,889,000	20,633,517	23,059,251			
Land forces						
Deductions from members for rations, quarters and clothing	65,000,000	52,022,000	50,106,000			1,352,000
Material and services provided to other Government departments	110,000,000	95,088,000	90,335,000			633,000
Medical and dental services	200,000	177,773	27,032			384,823
Provincial school grants and tuition fees	15,000	13,321	43,900			1,110,177
Other recoveries	5,968,000	5,299,906	7,902,068			3,480,000
	181,183,000	152,601,000	148,414,000			
Air forces						
Deductions from members for rations, quarters and clothing	45,000,000	29,104,000	35,693,000			11,241,000
Material and services provided to other Government departments	125,000,000	107,400,000	104,214,000			2,198,000
Medical and dental services	250,000	205,408	913,863			5,782,226
Provincial school grants and tuition fees	15,000	12,637	45,200			8,670
Other recoveries	17,417,000	11,008,955	15,118,937			43,600
	187,682,000	147,731,000	155,985,000			7,930,174
	45,000,000	29,104,000	35,693,000	23,532,000	18,257,000	27,195,000
Joint operations						
Deductions from members for rations, quarters and clothing						98,000
Material and services provided to other Government departments						390,000
Medical and dental services						2,529,988
Other recoveries						1,152,012
	100,000	62,000				4,170,000
Communications and information management						
Deductions from members for rations, quarters and clothing						1,352,000
Material and services provided to other Government departments						633,000
Medical and dental services						384,823
Other recoveries						1,110,177
	1,400,000	1,297,000				3,480,000
Support to the personnel function						
Deductions from members for rations, quarters and clothing						11,241,000
Material and services provided to other Government departments						2,198,000
Medical and dental services						5,782,226
Provincial school grants and tuition fees						8,670
Other recoveries						43,600
	8,000,000	6,470,000				7,930,174
	2,500,000	2,298,000				27,195,000
	5,200,000	4,481,803				
	10,000	8,670				43,600
	7,822,000	4,998,527				7,930,174
	23,532,000	18,257,000				27,195,000
Material support						
Deductions from members for rations, quarters and clothing						370,000
Material and services provided to other Government departments						3,371,000
Medical and dental services						4,476
Other recoveries						2,139,524
	400,000	298,000				5,885,000
	4,000,000	3,193,000				
	5,000	3,616				2,139,524
	2,328,000	1,263,384				5,885,000
	6,733,000	4,758,000				

	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Policy direction and management services				
Deductions from members for rations, quarters and clothing	5,000,000	6,033,000		588,000
Material and services provided to other Government departments	9,000,000	11,236,000		10,690,000
Medical and dental services	200,000	166,964		96,936
Provincial school grants and tuition fees	20,000	18,924		43,300
Other recoveries	915,000	465,112		715,764
	15,135,000	17,920,000		12,134,000
Total Program—Budgetary	447,272,000	367,754,517	380,322,251	
Non-budgetary (respendable receipts)				
Working capital advance	...	563,014,691		614,246,210
	...	563,014,691		614,246,210
Total Program—Non-budgetary				
Total Department—Budgetary	447,272,000	367,754,517	380,322,251	
Non-budgetary	...	563,014,691	614,246,210	
Total Ministry—Budgetary	447,272,000	367,754,517	380,322,251	
Non-budgetary	...	563,014,691	614,246,210	

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	664,646	766,213
Total tax revenues	664,646	766,213
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canadian Forces housing projects—Interest	416,790	340,613
Other accounts—		
Interest on loans to employees posted abroad	816,575	625,391
Interest earned from funds on deposit with suppliers	31,860	1,571,545
	1,265,225	2,537,549
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	29,786,802	27,395,526
	16,213,843	16,864,641
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	50,792,386	133,105,760
Sale of non surplus material	337,637	189,633
	51,130,023	133,295,393
Total non-tax revenues	98,395,893	180,093,109
Total Department	99,060,539	180,859,322
Emergency Preparedness Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	30,151	18,772
Adjustments to prior year's payables	320,567	261,966
	350,718	280,738
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues	3,688	107
	25,000	5
Total Program	379,406	280,850

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	664,646	766,213
Total tax revenues	664,646	766,213
Non-tax revenues—		
Return on investments	1,265,225	2,537,549
Refunds of previous years' expenditures	30,137,520	27,676,264
Proceeds from the disposal of surplus Crown assets	16,217,531	16,864,748
Miscellaneous non-tax revenues	51,155,023	133,295,398
Total non-tax revenues	98,775,299	180,373,959
Total Ministry	99,439,945	181,140,172

SECTION 17

1995-96

PUBLIC ACCOUNTS OF CANADA

National Revenue

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Objective

To ensure the fair and timely assessment, collection and, where appropriate, refund all duties, taxes and other relevant charges and levies; to enhance the competitiveness of Canadian business through the administration of a wide variety of the Government's trade policy instruments and the facilitation of trade, international commerce and tourism; to enforce Canadian laws and sovereignty at the border, and protect Canadian business, individuals and society generally from inadmissible or dangerous goods and people; and to support the social and economic programs and goals of the Government through fair and equitable administration of legislation, international treaties and agreements and other federal and provincial statutes and regulations.

Activity Description

Assistance to clients and assessment of returns

To communicate to clients their rights and obligations; to develop and maintain a registry of clients; to provide them with the necessary forms and information for filing returns accurately and on time; to respond to client enquiries; to process and assess their returns when received; to update client accounts for all assessments and remittances; to advise clients of results through the issuance of notices of assessment; and to conduct a limited verification of items that were accepted at the assessing stage. Also included are an advisory function to other Government departments with respect to the administrative feasibility of new

legislation and treaties under negotiation; activities related to the registration of charities, pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

Customs border and trade administration services

To enforce Canadian laws and sovereignty at the border and deliver customs border and trade services designed to advance and support the Government's foreign policy and domestic socioeconomic objectives, and thereby protect Canadian industry and society, through control of the movement of people, goods, and conveyances entering or leaving Canada; to support Canadian industrial competitiveness by ensuring that Canadian business receives the advantages intended by various international agreements and other Government trade policy instruments; and to support domestic economic policy, such as industrial development, by administering duty relief measures with respect to certain imported goods which are exempt from the application of the Government's trade policies.

Verification and enforcement

To carry out a range of examinations, audits and investigations to verify the facts and reassess clients according to the results and thereby ensure fairness in the self-assessment system.

Collections and instalments

To collect tax and other amounts, and to process and deposit all remittances, including collections of amounts deducted at source by employers on behalf of employees; amounts remitted on behalf

of non-residents, self-employed individuals and corporations based on estimates of their liabilities; and outstanding balances resulting from assessment or reassessment of both income and GST amounts as well as outstanding levies and duties. Also included is the recording and crediting of all remittances to taxpayers, Canada Pension Plan, Unemployment Insurance, goods and services, levies, duties, federal, and provincial accounts, as appropriate.

Appeals

To provide clients with a means of redress, involving the resolution of Notices of Objection and Appeals by an independent review of an assessment or reassessment contested by a client. Also included is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan (Act)* and the *Unemployment Insurance Act*.

Administration and information technology

To provide executive direction and a range of support and central services that are not allocated to other activities. These services include electronic data processing and information technology, internal audit and program evaluation, financial management, resource management, office systems and services, security, human resources activities, training, laboratory services and legal services.

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Vote	Disposition of authorities					
	\$	\$	\$	\$				\$	\$	\$	\$	\$	
...	1,779,862,000	...	...	...	...	1,779,862,000	1	Operating expenditures					
...	...	41,925,154	...	...	...	41,925,154	1a	Operating expenditures					
...	...	31,831,374	...	...	...	31,831,374	1b	Operating expenditures					
...	1,779,862,000	73,756,528	...	...	...	1,853,618,528		Total—Vote 1	1,817,933,206	35,685,322	...	1,913,243,251	
...	63,074,000	...	...	...	...	63,074,000	5	Capital expenditures					
...	...	601,063	...	...	...	601,063	5b	Capital expenditures					
...	63,074,000	601,063	...	...	...	63,675,063		Total—Vote 5	61,275,135	2,399,928	...	67,396,713	
...	94,417,000	...	...	...	...	94,417,000	10	Contributions					
...	48,645	...	...	...	...	48,645	(S)	Minister of National Revenue—Salary and motor car allowance	91,763,435	2,653,565	...	101,162,000	
...	199,596,000	...	...	9,987,000	...	209,583,000	(S)	Contributions to employee benefit plans	48,645	...	...	48,645	
152,200	...	...	...	320,226	...	472,426	(S)	Spending of proceeds from the disposal of surplus Crown assets	209,583,000	...	...	202,699,000	
...	...	...	...	520,292	...	520,292	(S)	Refunds of amounts credited to revenues in previous years	277,414	42,812	152,200	357,410	
...	...	...	...	40,134,823	...	40,134,823	(S)	Children's special allowances payments (<i>Children's Special Allowances Act</i>)	520,292	...	...	...
...	...	...	...	361,671	...	361,671	(S)	Court awards	40,134,823	...	...	38,569,203 ^(b)	
...	...	...	...	...	...	...			361,671	...	...	1,326,231	
152,200	2,136,997,645	74,357,591	51,324,012	2,262,831,448				Total Ministry—Budgetary	2,221,897,621	40,781,627	152,200	2,324,802,453 ^(b)	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) The Children's special allowances payments have been transferred from the Ministry of Human Resources Development. Therefore, the previous year's expenditures have been restated by \$38,569,203.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assistance to clients and assessment of returns	500,719,374	515,394,593	731,463	704,696	134,551,823	131,898,258	...	...	...	...	636,002,660	647,997,547
Customs border and trade administration												
services	391,646,000	381,930,510	11,848,000	7,089,034	...	...	...	...	...	...	403,494,000	389,019,544
Verification and enforcement	453,957,000	444,868,806	5,513,000	7,758,047	...	...	...	...	...	...	459,470,000	452,626,853
Collections and instalments	209,391,000	200,569,729	1,346,000	491,316	...	...	...	...	...	...	210,737,000	201,061,045
Appeals	57,667,671	56,093,040	191,000	92,132	...	...	...	...	...	...	57,858,671	56,185,172
Administration and information technology	565,978,254	544,817,299	44,426,863	45,326,161	...	...	...	...	...	...	610,405,117	590,143,460
Revenues netted against expenditures					...	...	115,136,000	115,136,000	...	...	(115,136,000)	(115,136,000)
Sub-total	2,179,359,299	2,143,673,977	64,056,326	61,461,386	134,551,823	131,898,258	115,136,000	115,136,000	...	...	2,262,831,448	2,221,897,621
Revenues netted against expenditures	(115,136,000)	(115,136,000)	...	...	...	...	(115,136,000)	(115,136,000)	...	...	...	...
Total Ministry—Budgetary	2,064,223,299	2,028,537,977	64,056,326	61,461,386	134,551,823	131,898,258	...	...	...	...	2,262,831,448	2,221,897,621

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions								
Assistance to clients and assessment of returns								
Contributions to the province of Quebec in respect of the joint administration costs of federal and provincial sales taxes								
...	94,417,000	...	...	94,417,000	91,763,435	2,653,565	...	101,162,000
...	...	...	40,134,823	40,134,823	40,134,823	...	...	38,569,203
...	94,417,000	...	40,134,823	134,551,823	131,898,258	2,653,565	...	139,731,203
...	94,417,000	...	40,134,823	134,551,823	131,898,258	2,653,565	...	139,731,203 ⁽¹⁾⁽²⁾

(S) Statutory transfer payment.

(1) The Children's special allowances payments have been transferred from the Ministry of Human Resources Development. Therefore, the previous year's transfer payments have been restated by \$38,569,203.

(2) Excludes an amount of \$114,341 which should have been coded as professional and special services in 1994-95.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Revenues netted against expenditures	50,499,000	50,005,000	55,829,322	
Canada Pension Plan	63,792,000	65,131,000	46,465,710	
Unemployment Insurance				
Total Ministry—Budgetary	114,291,000⁽¹⁾	115,136,000	102,295,032	

(1) This amount was increased to \$115,136,000 during the year.

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Tax revenues—			Excise duties—		
Income tax—			Matured spirits	367,618,188	362,768,917
Personal—			Unmatured spirits	3,746,437	3,265,087
Deductions at source	39,790,495,803	37,565,213,076	Beer	542,939,158	566,250,032
Other collections	20,376,539,277	18,763,569,685	Spirit coolers	2,410,543	3,011,423
Corporate	60,167,035,080	56,328,782,761	Cigarettes	1,245,891,305	1,329,062,312
Non-resident	14,739,120,578	12,433,222,254	Cigars	1,933,678	2,190,040
Other	1,610,874,349	1,439,407,690	Manufactured tobacco	56,509,270	66,376,852
	493,002,779	329,554,614	Canadian raw leaf tobacco	339,006	503,556
			Licences and miscellaneous	1,535,758	1,210,198
	77,010,032,786	70,529,967,319		2,222,923,343	2,334,638,417
			Less: refunds	12,185	308,049
Goods and services tax (GST)	37,990,171,882	36,660,470,921		2,222,911,158	2,334,330,368
GST on billed goods and services	330,873	362,188			
Credit to persons	(2,798,940,905)	(2,815,611,735)	Petroleum and gas revenue tax—		(25,425)
	35,191,561,650	33,845,221,374	Petroleum and gas	...	4,282,304
Less: Government tax remission order	861,487,818	878,761,821	Resource royalty	6,511,209	4,256,879
refunds/rebates and interest paid	18,013,320,710	16,234,856,832			
	18,874,808,528	17,113,618,653	Excise tax—Motive fuel—Gasoline	3,963,602,830	3,405,150,110
	16,316,753,122	16,731,602,721	Less: refunds	906,597	930,020
Sales tax—				3,962,696,233	3,404,220,090
Domestic	693,211	685,216			
Imports	4,611	591,021	Excise tax—Aviation gasoline and diesel fuel—		
	697,822	1,276,237	Aviation gasoline	69,034,700	66,519,059
Less: drawbacks	17,942	39,223	Diesel fuel	362,841,493	345,815,452
refunds	140,622,490	75,162,761		431,876,193	412,334,511
rebates	2,232,529	14,262,612	Less: rebates	(2,859,362)	(2,957,279)
	142,872,961	89,464,596		434,735,555	415,291,790
Telecommunications services	345	436			
	(142,174,794)	(88,187,923)	Other excise taxes and duties—		
	(54,681)	3,963,566	Manufacturers' taxes—		
	(142,120,113)	(92,151,489)	Cigarettes	581,925,157	458,455,377
			Cigars	14,457,305	13,977,997
Sales tax—Inventory rebate	3,676,900,668	4,289,814,049	Tobacco	39,978,826	43,784,485
Customs import duties	9,017,933	8,704,602	Tobacco products inventory rebate	15,910	8,230
Provincial taxes	3,685,918,601	4,298,518,651	Jewellery	52,038,172	59,085,399
	435,529,103	420,266,779	Lighters	695,877	4,001
Less: drawbacks	270,304,629	292,774,393	Automobiles	3,375,746	2,643,861
refunds	9,120,031	9,297,362	Matches	14	176
provincial transfers	714,953,763	722,338,534	Playing cards	849	46
	2,070,964,838	3,576,180,117	Coin games	5,067	2,307
			Smokers' accessories	4,018,243	3,695,478
			Automotive air conditioners	94,659,588	93,532,092
			Wines	108,874,412	109,608,955
			Miscellaneous	12,278,630	4,209,427
				0.17	789,007,821

	Current year		Previous year	
	\$		\$	
Softwood lumber products charge	75,863		110,241	
Less: drawbacks	799,540		866,059	
other refunds and interest paid	136,266,774		126,248,760	
	137,066,314		127,114,819	
	775,333,345		662,003,253	
Air transportation tax	680,292,053		588,408,454	
Penalty	783,013		177,399	
Interest	1,647,826		221,560	
	682,722,892		588,807,413	
Less: transfer to Department of Transport as a credit to expenditures	682,722,892		588,807,413	
	
Total tax revenues	103,557,818,133		97,565,701,048	
Non-tax revenues—				
Return on investments—				
Other accounts—				
Public buildings and properties—Rental	339,268		355,262	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,287,826		2,228,907	
Adjustments to prior year's payables	1,400,854		20,942,768	
	2,688,680		23,171,675	
Privileges, licences and permits—				
Brokers' licence fees	407,417		584,712	
Service fees—				
Ruling fees	1,206,592		1,636,297	
Fees for photocopying charitable organization returns	103		5,978	
Special report on tax statistics	34,281		52,995	
Foreign travel	94,343		73,644	
Inspection fees	3,100		2,715	
Recovery of conference and seminar fees	1,866		8,064	
Customs bonded warehouse fees	754,640		915,957	
Special services fees	1,417,124		1,636,125	
Other fees	1,539,107		8,173,008	
	5,051,156		12,504,783	
Proceeds from sales—				
Proceeds from sales	175,604		166,416	
Sale of unclaimed goods, seals, etc.	563,215		1,313,834	
Spill age labels	36,000		78,524	
Other	28,769		54,861	
	803,588		1,615,635	
Proceeds from the disposal of surplus Crown assets	320,226		541,087	
Miscellaneous non-tax revenues—				
Penalties—				
Goods and services tax	67,384,665		66,679,882	
Other	3,033,509		7,467,043	
Interest—				
Goods and services tax	67,559,527		62,668,593	
Other	9,714,346		8,375,318	
Customs seizures	238,605		(110,656)	
Investigation services seizures	2,023,194		2,244,217	
Port seizures	8,192,989		10,314,055	
Duty free shops	3,341,097		2,895,594	
Fines and forfeitures	9,563,357		4,685,533	
Access to information	30,786		22,122	
Law costs awards	4,063		1,218	
Miscellaneous user fees	22,045		147,429	
Advance Pricing Agreement fees	155,605		113,306	
Rental of parking space	224,922		216,382	
Recovery of employee benefits	16,743,698		...	
Other	17,502,799		6,726,652	
	205,735,207		172,446,708	
Total non-tax revenues	215,345,542		211,219,862	
Total Ministry	103,773,163,675		97,776,920,910	

SECTION 18

1995-96

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy Control Board

Atomic Energy of Canada Limited

Cape Breton Development Corporation

National Energy Board

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Department

Energy, Mines and Resources Program

Objective

To advance the development of Canada's economy, in a manner consistent with federal environmental and social objectives, by contributing to the timely and efficient development and use of Canada's mineral and energy resources and by augmenting knowledge and understanding of the Canadian landmass.

Activity Description

Energy

Develops and implements an integrated approach to energy policy development and planning; provides policy advice to the Minister on Canada's energy fiscal regime, energy markets, transportation, and storage; conducts analyses and studies of energy resources, and of domestic and international energy markets; conducts financial and economic analysis of major energy projects; negotiates agreements with provincial and territorial governments and industry; represents Canadian energy interest internationally; develops and maintains contingency plans for energy emergencies; assesses Canada's non-conventional energy supplies; develops initiatives to promote sustainable development and use of energy in Canada; conducts analyses and provides information on the financial and investment performance of the petroleum industry in Canada; conducts the siting process for the disposal of low-level nuclear wastes; represents Canadian interest in the area of climate change; and, provides advice to the Minister on statutory and regulatory obligations with respect to frontier lands management.

Mining

Develops and implements an integrated approach to mineral policy and mineral program planning consistent with the concept of sustainable development; provides policy advice and support to the Minister, senior officials, other federal departments, other governments, and industry on mineral issues, markets, economics, taxation, and environmental impacts; negotiates, coordinates and administers mineral development agreements with the provinces; co-manages, with the Department of Indian Affairs and Northern Development, agreements with the territories; develops, implements, coordinates, and manages commodity-specific programs and initiatives; advances Canadian minerals and metals interests internationally; monitors and forecasts activity levels and impacts of programs on target industries; provides timely and accurate economic, technical and scientific information on the minerals and metals sector; and, administers the phase-out of incentive programs which were designed to encourage oil, gas and mining exploration and development.

Mineral and energy technology

Conducts and sponsors, in partnership with industry, universities and research institutes, research and engineering development in mineral and energy technology, leading to technology transfer to the private sector. Includes mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium, and other fuels, energy efficiency and diversification, and transportation fuels; regulates throughout Canada the manufacture, importation, storage and sale of explosives by inspecting and licensing factories and magazines, testing and authorizing of explosives; provides technical advice

on explosives to other governmental agencies (international, federal and provincial); and offers training courses on explosives safety; develops federal energy R&D policies to support national energy strategy options; plans and coordinates federal energy R&D activities; collects and disseminates the information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, and internationally; and provides advice on allocation of federal energy R&D resources.

Geological surveys

Conducts geological, geophysical and geochemical research and surveys; operates national and regional networks of geophysical observatories; estimates mineral and non-renewable energy resources; investigates geological, geophysical and geochemical phenomena posing hazards to human activities and to the environment; develops geophysical and geochemical technologies; develops national geoscience standards; fosters Canadian geoscience and Canadian participation in international geoscience; cooperates with the provinces and territories on the foregoing; provides advice to Government; produces and disseminates geoscience maps, interpretive reports, compilations and special purpose publications for various clients; and provides logistical support for scientific and other programs in the Arctic regions.

Geomatics Canada

Establishes and maintains a Canadian spatial reference system of accurately positioned horizontal and vertical reference monuments; regulates and manages property surveys on federal lands; maintains the Canada-U.S. boundary; acquires and maintains topographical and geographical information on the Canadian landmass; prepares,

publishes, and distributes topographical maps, aeronautical charts and publications, aerial photographs, gazetteers and the "National Atlas of Canada"; revises, processes, archives and disseminates data from remote sensing satellites; provides airborne remote sensing for research and demonstration projects; develops the full range of satellite and airborne remote sensing technology from sensor to image analysis systems; transfers the resulting technology to Canadian industry; supports the technology and applied R&D undertaken by industry, universities and governmental agencies; provides technical assistance to operational users of remote sensing for resource management and environmental monitoring; promotes and coordinates the development of geographical information systems technologies and applications; and promotes the development of international marketing abilities of the Canadian surveying, mapping and remote sensing industry and assists such marketing where appropriate.

Administration

Provides overall policy and direction to both the Energy, Mines and Resources Program and the Forest Program, to align departmental objectives to ministerial and governmental priorities, to set goals and to monitor results, and to manage allocated resources in an effective and efficient manner. Provides coordination and managerial direction, administration of environmental activities, communications, cabinet and parliamentary liaison, financial, human resources, administrative, internal audit and program evaluation, information management/information technology and support services as well as regional communication and co-ordination to departmental operations.

Objective

To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management and to enhance the social and economic benefits derived from publicly and privately owned forests and from forest-related activities in Canada.

Activity Description

Forest

Enhances Canada's forests and forest sector through the discovery, development, demonstration and transfer of innovations to promote sustainable development and competitiveness; conducts and publishes research in the areas of forest resources, protection, the forest environment and wood utilization; provides technical advice and scientific information to clients; administers special co-operative research programs; provides financial support for external research organizations; provides forestry survey and specialized services to clients; includes administrative, financial, and materiel support for operation of research facilities. Provides direct stimulation of regional development within the forestry sector; negotiates, implements and administers federal-provincial/territorial forest resource development agreements; directly delivers programs to clients; provides funding and technical services for forest management on federal lands and Indian lands; and promotes human resource development in the forest sector. Includes the office of the Assistant Deputy Minister; provides leadership, direction, policy development, strategic and operational planning, communication for the forest activity, program coordination; provides common services

including human resources, finance and administration; generates sound economic information, statistics and advice; addresses industry, trade and general international issues, concerns and opportunities in support of the forest sector; determines priorities, distributes resources and is overall accountable for the forest activity.

Atomic Energy Control Board

Objective

To ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons.

Activity Description

Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the *Nuclear Liability Act*, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such

installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

- (i) the construction and operation of pipelines and international power lines,
- (ii) traffic, tolls, and tariffs of pipelines,
- (iii) exports of gas, oil, and electricity and imports of gas and oil, and
- (iv) regulatory control of oil and gas activities on frontier lands, not otherwise controlled by joint boards and to advise the Minister of Natural Resources Canada on the development and use of energy resources.

Activity Description

Energy regulation and advice

- Advice and inquiry: Use of the NEB's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas, and electricity including petroleum resources of frontier lands; inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy future and economic well-being.
- Facilities regulation: Ensuring expeditious, safe, efficient and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.

- Traffic, tolls, and tariffs regulation: Ensuring that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.
- Energy trade: Ensuring Canadian interests are served through participation in the developing North American market for electrical power, gas, and oil.
- Oil and gas regulation on frontier lands: Developing and maintaining a regulatory system for frontier lands.
- Program management and services: Providing effective support and advice to Board Members, departmental managers, employees and outside parties so that program objectives may be achieved.

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers				\$	\$	\$		\$	\$
...	340,973,000	...	...	340,973,000	1	Energy, Mines and Resources Program						
...	...	23,439,459	...	23,439,459	1a	Operating expenditures						
...	...	...	...	...	1b	Operating expenditures						
...	...	...	...	...		Transfer of \$791,486 from Natural Resources						
...	...	...	...	...		Vote 5, and \$1,966,000 from Natural Resources						
...	...	...	...	...		Vote 10						
...	...	...	...	...		Transfer from: Vote 5						
...	...	...	...	...		Vote 10						
...	...	...	...	...		TB Vote 5 ⁽¹⁾						
...	340,973,000	23,439,460	7,757,486	372,169,946		Total—Vote 1	366,417,544	5,752,402	...		367,045,055	
...	48,835,000	...	...	48,835,000	5	Capital expenditures						
...	...	...	(791,486)	(791,486)		Transfer to Vote 1						
...	48,835,000	...	(791,486)	48,043,514		Total—Vote 5	34,877,115	13,166,399	...		43,929,459	
...	200,332,100	...	...	200,332,100	10	Grants and contributions						
...	...	...	...	...		Amount of previous year's overexpenditure paid in current year						
...	...	...	(38,076,187)	(38,076,187)		Transfer to Vote 1						
...	...	...	(1,966,000)	(1,966,000)		Total—Vote 10	159,024,055	1,265,858	...		483,725,387	
...	200,332,100	...	(40,042,187)	160,289,913								
...	48,645	...	...	48,645	(S)	Minister of Natural Resources—Salary and motor car allowance	48,645	...	...		48,645	
...	25,255,000	...	1,264,000	26,519,000	(S)	Contributions to employee benefit plans	26,519,000	...	...		27,409,000	
...	...	...	...	...	(S)	Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies related to the Montreal extension (Vote 5d, <i>Appropriation Act No. 1, 1975</i>)		...	...	
...	26,000,000	(20,000,000)	...	6,000,000	(S)	Canada/Nova Scotia Development Fund (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)—Total authority of \$200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act	6,000,000	...	...		5,738,854	
19,317,520	5,400,000	2,100,000	(7,500,000)	19,317,520	(S)	Canada/Newfoundland Development Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	5,075,920	...	14,241,600	...		...
33,931,791	8,250,000	(1,750,000)	(6,500,000)	33,931,791							28,701,802	17,592,073

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote			
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	1,950,000	...	1,840,800	(S)	1,840,800	...	1,950,000
...	722,000	...	759,217	(S)	759,217	...	750,338
...	4,950,000	...	4,715,051	(S)	4,715,051	...	4,921,828
6,652,640	...	24,000,000	23,952,547	(S)	23,952,547	...	...
...	402,000	...	6,652,640	(S)	1,995,218	...	1,347,360
...	...	...	188,564	(S)	188,564	...	230,450
115,009	...	...	358,026	(S)	200,877	26,075	217,612
...	...	...	3,411	(S)	3,411	...	13,976
...	...	...	...	(S)	...	...	512,613,586
60,016,960	663,117,745	27,789,460	704,790,585		636,847,953	20,210,734	47,731,898
...	66,000,000	...	66,000,000	L15	66,000,000	...	2,593,500
...	66,000,000	...	66,000,000		66,000,000	...	2,593,500
60,016,960	663,117,745	27,789,460	704,790,585		636,847,953	20,210,734	47,731,898
...	66,000,000	...	66,000,000		66,000,000	...	2,593,500
...	66,000,000	...	66,000,000		66,000,000	...	2,593,500
60,016,960	663,117,745	27,789,460	704,790,585		636,847,953	20,210,734	47,731,898
...	66,000,000	...	66,000,000		66,000,000	...	2,593,500
...	66,000,000	...	66,000,000		66,000,000	...	2,593,500
...	89,493,000	...	89,493,000	20	89,493,000	...	...
...	...	3,261,065	3,261,065	20a	...	...	...
...	...	...	...	20b	...	...	...
...	...	1	1		...	...	...
...	...	1,204,999	1,204,999		...	...	...
...	...	3,368,000	3,368,000		...	...	...
...	...	...	6,300,000		...	...	...
...	89,493,000	3,261,066	10,872,999		102,039,030	1,588,035	104,651,222

Ministry Summary—Concluded

Source of authorities						Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	\$					\$	\$	\$		\$	
...	...	...	...	45,000,000	45,000,000	L-40a	Advances to the Corporation pursuant to the <i>Cape Breton Development Corporation Act</i> , subsection 19(3). Limit \$50,000,000 (Net)	10,000,000	...	...	35,000,000	...
...	...	...	...	...	...		Total Program—					
...	...	...	...	45,000,000	45,000,000		Budgetary	10,000,000	...	...	35,000,000	...
...	...	...	...	...	...		Non-budgetary	...	...	...	...	25,430,000 ⁽²⁾
...	27,725,000	...	...	...	27,725,000	45	National Energy Board					
...	2,546,000	...	127,000	...	2,673,000	(\$)	Program expenditures	23,232,072	4,492,928	...	24,748,369	...	
...	...	...	...	...	...	(\$)	Contributions to employee benefit plans	2,673,000	...	...	2,620,000	...
10,662	...	...	14,168	...	24,830	(\$)	Spending of proceeds from the disposal of surplus Crown assets	5,894	4,768	14,168	3,850	...
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	4,566	...
10,662	30,271,000	...	141,168	...	30,422,830		Total Program—Budgetary	25,910,966	4,497,696	14,168	27,376,585	...	
...	235,000	...	(235,000)	...	...		Northern Pipeline Agency⁽³⁾	
...	15,000	...	(15,000)	...	...	50	Program expenditures	...	...	...	...	...
...	...	...	...	...	...	(\$)	Contributions to employee benefit plans	...	...	...	...	...
...	250,000	...	(250,000)	...	...		Total Program—Budgetary	...	...	...	...	...
60,960,888	1,086,461,745	43,379,526	(39,186,835)	1,150,715,324	...		Total Ministry—	1,069,149,038	33,724,095	47,842,191	1,960,323,873 ⁽²⁾	...	
...	66,000,000	...	45,000,000	111,000,000	...		Budgetary	76,000,000	...	35,000,000	2,593,500	...	
...	...	...	...	...	...		Non-budgetary	...	...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) During the year, Cape Breton Development Corporation was transferred from the Ministry of Industry. Therefore, the previous year's expenditures have been restated by \$25,430,000.

(3) In 1994-95, Northern Pipeline Agency was transferred to the Ministry of Foreign Affairs and International Trade.

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Energy, Mines and Resources Program												
Energy—												
Budgetary	41,400,200	41,023,177	900,500	628,300	229,745,999	185,981,968	...	...	...	...	272,046,699	227,633,445
Non-budgetary	16,600,100	16,169,000	350,800	189,599	10,193,582	10,193,379	...	...	...	...	66,000,000	66,000,000
Mining							...	...	...	...	27,144,282	26,551,978
Mineral and energy technology	98,467,544	98,295,067	9,425,549	7,253,167	9,696,758	9,293,338	...	...	...	...	117,589,851	114,841,572
Geological surveys	95,318,034	95,147,229	9,140,474	6,326,820	944,850	928,241	...	...	...	...	105,403,358	102,402,290
Geomatics Canada	81,759,498	79,739,944	7,740,566	6,663,997	175,850	159,653	...	...	...	...	89,675,914	86,563,594
Geomatics Canada Revolving Fund	24,359,640	14,704,962	...	397,258	...	...	...	...	...	...	6,652,640	1,995,218
Administration	65,734,380	63,002,024	20,493,461	13,816,832	50,000	41,000	...	...	...	...	86,277,841	76,859,856
Sub-total—												
Budgetary	423,639,396	408,081,403	48,051,350	35,275,973	250,806,839	206,597,579	17,707,000	13,107,002	...	...	704,790,585	636,847,953
Non-budgetary	...	...	...	...	...	...	...	...	...	...	66,000,000	66,000,000
Revenues netted against expenditures	(17,707,000)	(13,107,002)	...	...	...	...	(17,707,000)	(13,107,002)	...	...	...	...
Total Program—	405,932,396	394,974,401	48,051,350	35,275,973	250,806,839	206,597,579	...	...	...	...	704,790,585	636,847,953
Budgetary	...	...	...	...	...	...	...	...	...	...	66,000,000	66,000,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Forest Program												
Forest	112,385,693	110,705,845	9,346,734	6,305,177	72,714,000	72,452,049	166,173	166,173	...	...	194,280,254	189,296,898
Revenues netted against expenditures	(166,173)	(166,173)	...	...	...	...	(166,173)	(166,173)	...	...	...	...
Total Program—Budgetary	112,219,520	110,539,672	9,346,734	6,305,177	72,714,000	72,452,049	...	...	...	...	194,280,254	189,296,898
Total Department—												
Budgetary	518,151,916	505,514,073	57,398,084	41,581,150	323,570,839	279,049,628	...	...	...	...	899,070,839	826,144,851
Non-budgetary	...	...	...	...	...	...	...	...	...	...	66,000,000	66,000,000
Atomic Energy Control Board												
Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	45,947,655	41,859,631	...	...	680,000	639,590	...	...	...	...	46,627,655	42,499,221
Total Program—Budgetary	45,947,655	41,859,631	...	...	680,000	639,590	...	...	...	...	46,627,655	42,499,221

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Atomic Energy of Canada Limited—												
Budgetary	167,035,000	167,035,000	7,559,000	7,559,000	...	...	...	...	...	...	174,594,000	174,594,000
Cape Breton Development Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	45,000,000	10,000,000	45,000,000	10,000,000
National Energy Board												
Energy regulation and advice	30,422,830	25,910,966	...	...	...	...	...	...	...	...	30,422,830	25,910,966
Total Program—Budgetary	30,422,830	25,910,966	...	...	...	...	...	...	...	...	30,422,830	25,910,966
Total Ministry—												
Budgetary	761,557,401	740,319,670	64,957,084	49,140,150	324,200,839	279,689,218	...	...	...	...	1,150,715,324	1,069,149,038
Non-budgetary	...	...	...	...	...	...	...	...	111,000,000	76,000,000	111,000,000	76,000,000

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use				
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department								
Energy, Mines and Resources Program								
Grants								
Energy								
...	205,000	...	(75,000)	130,000	130,000	...	...	205,000
University of Calgary for the Canadian Energy Research Institute								
...	20,000	...	(5,950)	14,050	6,000	8,050	...	...
...	225,000	...	(80,950)	144,050	136,000	8,050	...	205,000
Mining								
...	...	...	...	...	...	...	...	5,000
Items not required for the current year								
Mineral and energy technology								
...	154,000	...	(47,247)	106,753	106,753	...	...	68,370
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives								
Geological surveys								
...	156,500	...	(69,000)	87,500	73,660	13,840	...	103,560
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives								
Geomatics Canada								
...	75,000	...	(22,750)	52,250	46,800	5,450	...	55,000
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives								
Administration								
...	...	...	45,000	45,000	36,000	9,000	...	12,500
...	610,500	...	(174,947)	435,553	399,213	36,340	...	449,430
Total—Grants								
Contributions								
Energy								
...	190,000	...	...	190,000	190,000	...	...	175,000
In support of Laval University for a scholarship program								
...	967,000	...	358,000	1,325,000	1,325,000	...	...	1,565,000
Federal share of the Canadian Electrical Association Research and Development Program								

Newfoundland Mineral Development Agreement									
...	...	...	179,039	179,039	...	...	179,038	1	50,000
...	789,000	(454,983)	334,017	334,016	...	...	334,016	1	334,016
...	...	...	394,377	394,377	...	...	394,377	...	695,310
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	14,000	6,000	20,000	20,000	...	...	20,000	...	57,891
...	...	...	...	...	...	...	...	...	114,950
...	7,888,000	2,305,382	10,193,382	10,193,379	...	...	10,193,379	3	10,286,215
Mineral and energy technology									
In support of energy efficiency and alternative energy programs									
...	2,938,000	(1,281,471)	1,676,529	1,676,529	...	...	1,676,529	...	2,021,115
In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy									
...	4,665,000	(272,574)	4,392,426	4,392,426	...	...	4,250,317	142,109	4,050,572
In support of energy efficiency and alternative energy programs under the Green Plan initiatives									
...	2,181,000	...	2,181,000	2,181,000	...	...	1,939,589	241,411	2,120,642
...	679,000	201,685	880,685	880,685	...	...	860,785	19,900	807,547
Contribution to the International Energy Agency									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	244,000	43,124	287,124	287,124	...	...	287,124	...	186,500
...	...	172,241	172,241	172,241	...	...	172,241	...	232,125
...	...	...	...	...	...	...	...	...	682,000
Quebec Mineral Development Agreement									
Items not required for the current year									
...	10,727,000	(1,136,995)	9,590,005	9,186,585	...	...	9,186,585	403,420	10,100,501
Geological surveys									
Ocean Drilling Program									
...	500,000	186,773	686,773	686,773	...	...	686,773	...	533,385
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	62,000	108,577	170,577	167,808	...	...	167,808	2,769	174,690
...	562,000	295,350	857,350	854,581	...	...	854,581	2,769	708,075
Geomatics Canada									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	126,600	(3,000)	123,600	112,853	...	...	112,853	10,747	79,720
...	...	...	...	...	...	...	...	...	110,000
Items not required for the current year									
...	126,600	(3,000)	123,600	112,853	...	...	112,853	10,747	189,720
Administration									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	...	5,000	5,000	5,000	...	...	5,000	...	50,000
...
Items not required for the current year									
...	...	5,000	5,000	5,000	...	...	5,000	...	50,000
53,249,511	246,993,600	4,350,000	(54,221,625)	250,371,286	206,198,366	1,229,518	42,943,402	514,229,050	
Total—Contributions									

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates		Variance	Used in the previous year	Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
53,249,311	227,915,000	4,350,000	229,745,999	185,981,968	820,629	42,943,402	493,099,539
...	7,888,000	...	10,193,382	10,193,379	3	...	10,291,215
...	10,881,000	...	9,696,758	9,293,338	403,420	...	10,168,871
...	718,500	...	944,850	928,241	16,609	...	811,635
...	201,600	...	175,850	159,653	16,197	...	244,720
...	...	...	50,000	41,000	9,000	...	62,500
...
53,249,311 ⁽¹⁾	247,604,100	4,350,000	250,806,839	206,597,579	1,265,858	42,943,402	514,678,480
Program Summary by Activity							
Energy							
Mining							
Mineral and energy technology							
Geological surveys							
Geomatics Canada							
Administration							
Total Program							
Forest Program							
Grants							
Forest							
Grants for forestry research and development							
Grants to universities for specific forestry research projects							
Grant to the Quebec Council on Forestry Research							
Total—Grants							
Contributions							
Forest							
Contributions for forestry research and development							
Canadian Forestry Association							
Forest Engineering Research Institute of Canada							
Contribution to the International Energy Agency/Forest Energy Agreement							
Contribution to Forintek Canada Corporation							
Contribution to the Canadian Inter-Agency Forest Fire Centre							
Contribution to the University of Moncton							
Contributions under the Eastern Quebec Plan and under subsidiary agreements made pursuant to the Economic and Regional Development Agreements for the purpose of economic and socio-economic development adjustment							
Contribution to the National Community Tree Foundation							
Contribution to the University of British Columbia							
...	20,800	...	500,015	464,016	35,999	...	142,608
...	80,000	...	60,000	60,000	...	...	80,000
...	2,038,434	...	2,038,434	2,038,434	...	...	2,052,000
...	110,295	...	110,435	110,433	2	...	110,295
...	4,968,684	...	5,004,684	5,004,643	41	...	7,908,250
...	47,025	...	150,250	91,349	58,901	...	82,358
...	300,800	...	301,600	301,600	...	...	320,000
...
...	40,967,914	5,761,000	44,400,726	44,324,005	76,721	...	65,651,668
...	8,000,000	...	6,750,000	6,750,000	...	...	7,600,000
...	175,000	...	100,000	100,000	...	...	175,000

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Energy, Mines and Resources Program				
Budgetary (respendable revenues)				
Geomatics Canada				
Service fees—				
Geomatics Canada Revolving Fund	17,707,000	13,107,002	11,836,516	
Total Program—Budgetary	17,707,000	13,107,002	11,836,516	
Forest Program				
Budgetary (respendable revenues)				
Forest	617,000	166,173	425,788	
Total Program—Budgetary	617,000⁽¹⁾	166,173	425,788	
Total Department—Budgetary	18,324,000	13,273,175	12,262,304	
Cape Breton Development Corporation⁽²⁾				
Non-budgetary (respendable receipts)				
Repayment of advances to the Corporation	...	...	...	10,000,000
Total Program—Non-budgetary	...	...	...	10,000,000⁽²⁾
Total Ministry—Budgetary	18,324,000	13,273,175	12,262,304	
Non-budgetary	...	...	...	10,000,000⁽²⁾

(1) This amount was reduced to \$166,173 during the year.

(2) During the year, Cape Breton Development Corporation was transferred from the Ministry of Industry. Therefore, the previous year's amounts have been restated by \$10,000,000.

Revenues

Department	Current year	Previous year
	\$	\$
Energy, Mines and Resources Program		
Tax revenues—		
Goods and services tax	1,001,927	890,807
Total tax revenues	1,001,927	890,807
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Atomic Energy of Canada Limited	997,457	868,636
Cape Breton Development Corporation	304,731	164,312
Regional electrical interconnections—		
New Brunswick	528,791	539,060
Hydro-Quebec Research Institute	1,374,633	738,997
	3,205,612	2,311,005
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	1,060,722	577,473
Refunds of expenditures pertaining to capital purchases	6,623	2,778
Refunds of transfer payments—Subsidies and capital assistance	61,970	406
Refunds of transfer payments to Canadian Exploration Incentive Program and Petroleum Incentives Program	535,059	549,767
Refunds of other transfer payments	1,106,970	378,511
Refunds of transfer payments to provinces and territories	125,166	9,182
Sundries	300	18,548
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	2,243,886	830,613
Adjustments pertaining to transfer payments	330,264	716,424
	5,470,960	3,103,702
Privileges, licences and permits—		
Royalties from licensing, permits and copyright	6,013,161	7,282,954
Licences and permits	7,505,976	4,140,467
Inspection and examination fees	656,735	317,725
Sundries	291,855	...
	14,467,727	11,741,146

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Service fees—			Forest Program		
Technical and scientific services	10,380,802	10,183,894	Non-tax revenues—		
Other fees	32,975	30,926	Refunds of previous years' expenditures—		
Conferences, seminars and workshop fees	415,600	67,077	Adjustments to prior year's payables	230,815	103,587
Consulting services	126,773	410,143	Refunds of expenditures	266,791	318,264
"Satellite pour Observation de la Terre" and European Space Agency reception fees	...	282,156			
	10,956,150	10,974,196	Privileges, licences and permits	497,606	421,851
Proceeds from sales—			Proceeds from sales	9,938	22,263
Survey data, gazetteers, etc.	17,875	38,750	Proceeds from the disposal of surplus Crown assets	...	5
Books and publications	245,370	189,995	Miscellaneous non-tax revenues	173,378	123,983
Charts, maps and plans	605,629	1,205,767		38,387	5,899
Rock and mineral sets	17,985	25,216	Total Program	719,309	574,001
Cartographic information	5,442	112,176			
Air photos and prints	...	31,135	Total Department	41,026,355	35,616,774⁽²⁾
ERS products	13,802	20,120	Atomic Energy Control Board		
Assays-certified	380,397	339,079	Non-tax revenues—		
Aeromagnetic data	154,042	187,900	Refunds of previous years' expenditures—		
Open files	124,015	103,571	Adjustments to prior year's payables	138,391	85,201
Software products	27,240	27,658	Sundries	25,658	14,387
Sundries	2,647	1,793		164,049	99,588
	1,594,444	2,283,160			
Proceeds from the disposal of surplus Crown assets—			Privileges, licences and permits—		
Proceeds from Crown assets distribution centre	231,899	175,809	Fines and penalties	4,229	10,670
Proceeds from Pilot Project	11,118	...			
	243,017	175,809	Service fees—		
Miscellaneous non-tax revenues—			Cost recovery	30,274,308	28,967,348
Offshore forfeitures	823,663	2,206,942	Training	589,470	1,363,725
Geomatics Canada Revolving Fund overhead	1,963,428	753,975		30,863,778	30,331,073
Rental of buildings	123,960	64,253			
Rental of works, machinery and equipment	390,779	429,044	Proceeds from the disposal of surplus Crown assets		
Interest on overpayments	...	48,393	Miscellaneous non-tax revenues—		
Interest on overdue accounts receivables	7,974	11,580	Access to information	18,199	4,456
Sundries	57,405	48,761	Net gain on exchange	9,807	1,838
	3,367,209	3,562,948	Miscellaneous	27	...
	3,367,209	3,562,948		1,126	964
Total non-tax revenues	39,305,119	34,151,966		10,960	2,802
Total Program	40,307,046	35,042,773	Total Program	31,061,215	30,448,589

Revenues—Concluded

	Current year	Previous year
	\$	\$
National Energy Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	76,585	41,039
Adjustments to prior year's payables	22,702	163,255
	99,287	204,294
Privileges, licences and permits	475	450
Service fees	25	35
Proceeds from sales	6,990	4,603
Proceeds from the disposal of surplus Crown assets	14,168	10,662
Miscellaneous non-tax revenues	23,454,690	22,046,160
Total Program	23,575,635	22,266,204
Ministry Summary		
Tax revenues—		
Goods and services tax	1,001,927	890,807
Total tax revenues	1,001,927	890,807
Non-tax revenues—		
Return on investments	3,205,612	2,311,005
Refunds of previous years' expenditures	6,231,902	3,829,435
Privileges, licences and permits	14,482,369	11,774,529
Service fees	41,819,953	41,305,304
Proceeds from sales	1,601,434	2,287,768
Proceeds from the disposal of surplus Crown assets	448,762	314,910
Miscellaneous non-tax revenues	26,871,246	25,617,809
Total non-tax revenues	94,661,278	87,440,760
Total Ministry	95,663,205	88,331,567⁽²⁾

(1) Interest unless otherwise indicated.

(2) During the year, Cape Breton Development Corporation was transferred from the Ministry of Industry. Therefore, the previous year's revenues have been restated by \$164,312.

SECTION 19

1995-96

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

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The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Activity Description

Political Officers of the Senate and other Members of the Senate

Provision of statutory services to the Senators. These include administration of the salaries, allowances, travel and communication expenses, as well as retiring allowances of political officers of the Senate and Members of the Senate as authorized by the *Parliament of Canada Act* and the *Members of the Parliament Retiring Allowances Act*.

Officers in the service of the Senate

Salaries and other expenses relating to the Clerk of the Senate, Parliamentary counsel, information services, guides program and support staff.

Administration

The following areas provide the administrative functions necessary for the effective and efficient operation of the Senate:

- Finance—Administration of the financial and material management functions of the Senate including Senators' pay and benefits, professional services, research assistance; internal audit, financial services, reporting and controls; acquisition of material; Senate participation in the activities of Parliamentary associations and official inter-parliamentary exchange visits.

Activity Description

Members and House Officers

This activity includes the funds required to pay the Members their annual salary and allowances and the House's contribution to their pension fund and covers their operating expenses. It comprises five sub-activities:

- Members' salaries and allowances;
- Members' office budgets;
- communicating with constituents;
- goods and services supplied by the House; and
- House Officers' budgets.

Procedural services

Under the Clerk and the Clerk Assistant, this activity provides information, advice, research and support on procedural and legislative matters to the Speaker, Members of the House of Commons, Table Officers, committees and other legislatures. It prepares the official agenda and record of proceedings of the House and committees; and maintains House papers and records including the production of the journals of the House of Commons. This activity provides a secretariat function to committees and organizes the participation by the Canadian Parliament in the activities of international Parliamentary associations and official exchanges.

Administrative services

Under the Deputy Clerk, this activity provides the following services. Financial administration manages the processing and payment of accounts and staff payroll, financial planning and budgeting, the development of financial policies and systems,

- Human resources—Administration of the personnel functions of the Senate including staffing, staff relations, pay and benefits, classification and official bilingualism.

- Services—Administration of telecommunications and computer services; provision of messenger and postal services; provision of in-house printing facilities, maintenance and upkeep of accommodation; furniture repair, picture framing and auxiliary services.

Legislative services and committees

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration and provision of secretarial and other services to all standing and special Committees of the Senate. Consideration by Committees of legislation and special studies.

Gentleman Usher of the Black Rod

Personal attendant of the representative of Her Majesty in the Senate. Administration of protocol matters; provision of protection and security of Senators, personnel and physical facilities; provision of page services in the Senate Chamber.

House of Commons

Objective

The House administration supports the activities of the Members, both individually and collectively, in their roles as legislators, as representatives of the interests of their constituents, and in a wide array of other duties.

provides purchasing and materiel management services, and manages the delivery of food services at the House. Human resources manages staffing, the personnel planning, policies, staff relations, collective bargaining, environment, occupational health, safety and wellness program, employee assistance program, classification and compensation, training and the official languages program. Program evaluation and review appraises program effectiveness and efficiency and management controls, including financial, administrative and operational policies, systems and procedures. Information technologies develops EDP policies and standards, supports major automated information systems including telecommunications services, provides assistance and training on EDP matters, manages the local area network, maintains electronic recording systems for the House and Senate, and is responsible for the technical preparation and production and printing of parliamentary publications, procedural papers, documents and publications, and the televising of House and committee proceedings. Legal services provides legal advice to the Members, Board of Internal Economy, House committees and House administration.

Parliamentary precinct services

Under the Sergeant-at-Arms, this activity provides protection and security for the Members, employees, visitors and property; preserves the peace; maintains order and promotes security and fire safety in all buildings of the House. It is also responsible for traffic control on the Hill and for

the enforcement of parking regulations. Personal security for the Prime Minister and designated VIPs in the precinct of the House is also a responsibility. Building services provides for long-term architectural planning, office accommodation, tenant services, curatorial services, cleaning and maintenance, trades and transportation, postal, distribution and messenger services.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and other information

Anticipate needs for information and respond to requests from Parliamentarians and their staff, initiating and preparing retrieval and reference aids. To develop, acquire, make accessible, conserve and maintain library collections, including decentralized branch libraries, reading rooms, the main library and the parliamentary reading room. To alert clients to sources of new and newly acquired information, including books, serials, reports, briefs, parliamentary papers, Government publications, databases, press clippings, wire services, microforms, videotapes, audiotapes, maps, etc.

Research papers and staff

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	\$	\$	\$			\$	\$	\$	\$
...	26,492,000	...	...	26,492,000	1	...	...	...	...
...	...	3,265,000	...	3,265,000	1b	...	...	...	...
...	...	...	797,000	797,000		...	...	...	...
...	26,492,000	3,265,000	797,000	30,554,000		29,447,655	1,106,345	...	27,508,195
The Senate									
...	Program expenditures								
...	Program expenditures								
...	Transfer from TB Vote 5(b)								
...	Total—Vote 1								
...	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the <i>Parliament of Canada Act</i> ; the Government's contributions to the Members of Parliament Retiring Allowances Account; the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>				(S)	12,848,467	...	...	12,667,971
...	Contributions to employee benefit plans				(S)	2,415,000	...	...	1,840,000
...	...	...	115,000	2,415,000		44,711,122	1,106,345	...	42,016,166
...	42,015,000	3,265,000	537,467	45,817,467					
House of Commons									
...	Program expenditures				5	146,791,338	9,025,662	...	176,436,368
...	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account				(S)	51,607,370	...	...	54,677,188
...	Contributions to employee benefit plans				(S)	14,469,757	...	...	15,245,045
...	...	...	652,757	14,469,757		212,868,465	9,025,662	...	246,358,601
...	224,100,000	...	(2,205,873)	221,894,127					

Library of Parliament						
...	14,198,000	14,198,000	10 (S)	Program expenditures
...	1,518,000	...	76,000	1,594,000		Contributions to employee benefit plans
...	15,716,000	...	76,000	15,792,000		Total Program—Budgetary
...	281,831,000	3,265,000	(1,592,406)	283,503,594		Total Ministry—Budgetary
...	13,869,389	328,611	...	13,869,389	...	15,413,338
...	1,594,000	1,594,000	...	1,551,000
...	15,463,389	328,611	...	15,463,389	...	16,964,338
...	273,042,976	10,460,618	...	273,042,976	...	305,339,105

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate												
Political officers of the Senate and other members of the Senate	12,607,252	12,607,252	...	...	241,215	241,215	...	...	...	...	12,848,467	12,848,467
Officers in the service of the Senate	2,051,500	1,846,882	...	...	...	...	...	...	...	...	2,051,500	1,846,882
Administration	18,216,818	12,779,379	330,004	330,004	324,182	303,336	...	...	...	...	13,412,719	18,871,004
Legislative services and committees	5,887,000	5,317,362	...	...	...	...	...	...	...	...	5,887,000	5,317,362
Gentleman Usher of the Black Rod	3,615,500	8,987,810	2,543,996	2,297,882	...	...	...	...	...	...	6,159,496	11,285,692
Total Program—Budgetary	42,378,070	41,538,685	2,874,000	2,627,886	565,397	544,551	...	...	...	...	45,817,467	44,711,122
House of Commons												
Members and House Officers	122,983,972	119,799,535	2,317,600	1,693,684	...	...	...	...	...	...	125,301,572	121,492,886
Procedural services	13,441,759	11,603,577	167,300	130,326	656,100	634,061	14,000	10,149	...	...	14,251,159	12,357,815
Administrative services	49,916,086	46,403,829	4,034,273	4,180,334	...	...	1,249,000	1,040,481	...	...	52,701,359	49,543,682
Parliamentary precinct services	28,576,937	28,635,491	1,090,100	939,261	...	...	27,000	120,670	...	...	29,640,037	29,474,082
Sub-total	214,918,754	206,442,432	7,609,273	6,963,605	656,100	634,061	1,290,000	1,171,633	...	...	221,894,127	212,868,465
Revenues netted against expenditures	(1,290,000)	(1,140,606)	...	(31,027)	...	...	(1,290,000)	(1,171,633)	...	...	...	...
Total Program—Budgetary	213,628,754	205,301,826	7,609,273	6,932,578	656,100	634,061	...	...	...	...	221,894,127	212,868,465
Library of Parliament												
Printed and other information	7,912,000	7,186,515	...	...	...	...	...	...	...	...	7,912,000	7,186,515
Research papers and staff	5,255,000	4,704,382	...	...	...	...	...	...	...	...	5,255,000	4,704,382
Administration	2,520,000	3,535,099	105,000	37,393	...	...	...	...	...	...	2,625,000	3,572,492
Total Program—Budgetary	15,687,000	15,425,996	105,000	37,393	...	...	...	...	...	...	15,792,000	15,463,389
Total Ministry—Budgetary	271,693,824	262,266,507	10,588,273	9,597,857	1,221,497	1,178,612	...	...	...	...	283,503,594	273,042,976

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year			Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	Variance	\$	\$
The Senate Grants								
...	349,000	...	(107,785)	241,215	241,215	...	...	250,659
Political officers of the Senate and other members of the Senate								
...	350,000	...	(25,818)	324,182	303,336	20,846	...	307,660
...	699,000	...	(133,603)	565,397	544,551	20,846	...	558,319
Contributions								
...	...	...	...	...	...	...	...	68,880
Program Summary by Activity								
Political officers of the Senate and other members of the Senate								
...	349,000	...	(107,785)	241,215	241,215	...	...	250,659
...	350,000	...	(25,818)	324,182	303,336	20,846	...	376,540
...	699,000	...	(133,603)	565,397	544,551	20,846	...	627,199
House of Commons Grants								
...	656,100	...	...	656,100	634,061	22,039	...	956,680
...	656,100	...	...	656,100	634,061	22,039	...	956,680
...	1,355,100	...	(133,603)	1,221,497	1,178,612	42,885	...	1,583,879

(S) Statutory transfer payment.

Details of Spendable Amounts

	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
House of Commons				
Budgetary (respendable revenues)				
Members and House Officers	...	333	...	...
Other recoveries				
Procedural services	14,000	9,740	28,015	
Parliamentary associations' membership fees	...	409	...	...
Other recoveries	14,000	10,149	28,015	
Administrative services				
Fees from rental of various rooms for non-Parliamentary functions	...	2,705	295	
Proceeds from the disposal of surplus Crown assets	...	31,027	26,838	
Transfers from Parliamentary restaurant	1,243,000	991,831	...	...
Voluntary donations collected from guided tours	...	10,633	...	...
Other recoveries	6,000	4,285	...	...
	1,249,000	1,040,481	27,133	
Parliamentary precinct services				
Fees from rental of various rooms for non-Parliamentary functions	...	50,548	12,865	
Revenues from barber shop and hairdresser	10,000	9,797	...	...
Gymnasium membership fees	5,000	8,900	...	...
Proceeds from recycled paper	10,000	49,422	...	...
Other recoveries	2,000	2,003	...	...
	27,000	120,670	12,865	
Total Ministry—Budgetary	1,290,000	1,171,633	68,013	

Revenues

	Current year	Previous year
	\$	\$
The Senate		
Tax revenues—		
Goods and services tax	16	1,475
Total tax revenues	16	1,475
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	24,558	34,557
Adjustments to prior year's payables	22,224	9,598
	46,782	44,155
Service fees—		
Barber shop	...	7,047
Certified acts of Parliament	4,101	878
	4,101	7,925
Proceeds from the disposal of surplus Crown assets	12,692	7,078
Miscellaneous non-tax revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	38,200	120
Total non-tax revenues	101,775	59,278
Total Program	101,791	60,753
House of Commons		
Tax revenues—		
Goods and services tax	12,144	12,816
Total tax revenues	12,144	12,816
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	90,554	117,420
Adjustments to prior year's payables	558,497	573,670
	649,051	691,090

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Transfers from parliamentary restaurant	...	2,500,000
Other	7,035	98,343
	7,035	2,598,343
Total non-tax revenues	656,086	3,289,433
Total Program	668,230	3,302,249
Library of Parliament		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	502	11,818
Adjustments to prior year's payables	...	974
	502	12,792
Proceeds from the disposal of surplus Crown assets	...	406
Miscellaneous non-tax revenues	436	719
Total Program	938	13,917
Ministry Summary		
Tax revenues—		
Goods and services tax	12,160	14,291
Total tax revenues	12,160	14,291
Non-tax revenues—		
Refunds of previous years' expenditures	696,335	748,037
Service fees	4,101	7,925
Proceeds from the disposal of surplus Crown assets	12,692	7,484
Miscellaneous non-tax revenues	45,671	2,599,182
Total non-tax revenues	738,799	3,362,628
Total Ministry	770,959	3,376,919

SECTION 20

1995-96

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management
Development

Canadian Intergovernmental
Conference Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

National Round Table on the
Environment and the Economy

Public Service Staff Relations Board

Security Intelligence Review
Committee

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Ministry summary	20.5
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Details of spendable amounts	20.11
Revenues	20.11

Department**Objective**

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description*Office of the Prime Minister*

The operation of the Office of the Prime Minister and his residence.

Ministers' offices

The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office

The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Commissions of inquiry and task forces

The provision of funds for commissions of inquiry, task forces and other persons or bodies appointed to make recommendations on specific issues.

Administration

The provision of financial, personnel and administrative support services.

Canadian Centre for Management Development**Objective**

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the

federal Government, including responding to the changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal Government; and in managing Government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

Activity Description*Management orientation, development and assessment*

Includes the provision of mandatory leadership development courses; the educational component of the career assignment program and of the management trainee program; the delivery of optional management development courses and an advanced management course; management issues and seminar programs; the development of case studies and publication of innovative management practices in support of all courses; the development of a voluntary management assessment program, internal counselling and stress management services available to all senior managers; liaison and consultation with the private sector, universities and other outside organizations involved in management development activities; and, the operational services in support of the faculty for the design and delivery of courses.

Research

Includes the conduct and publication of the results of research projects; a fellowships program for senior public and private sector officials and aca-

demics; contributions to a variety of management organizations and associations; and, the management of the Centre's information holdings.

Management services

Includes the Office of the Principal who establishes the overall policy direction and orientation of the Canadian Centre for Management Development; the provision of strategic planning; the delivery of specialized services to the Centre in communications and marketing, personnel, finance, administration, technology, corporate management systems, evaluation and audit; and, the capital acquisition plan.

Distance learning and business communication

In partnership with Training and Development Canada and Public Works and Government Services Canada, includes the provision of optional distance learning and business communication products and services to the public sector on a full cost-recovery basis: needs assessment; design, delivery, and evaluation of technology-enhanced distance learning and business communication products and services; project management; coordination and integration of public and private sector suppliers in distance learning and business communication projects.

Canadian Intergovernmental Conference Secretariat**Objective**

To provide administrative and support services for the meetings of first ministers, as well as for federal-provincial and interprovincial meetings of ministers and deputy ministers.

Activity Description

Canadian Intergovernmental Conference Secretariat

The Secretariat acts as the permanent secretariat of the first ministers' conference and serves other meetings of first ministers, intergovernmental meetings of ministers and those of deputy ministers. This includes the set-up of conference site facilities; secretariatship; interpretation; the translation, printing, distribution and control of documents; preparation of records of proceedings; media relations; security; and the provision of the technical equipment and secretarial assistance. In addition to the above conference services which are available anywhere in Canada, a document archives is maintained by the Secretariat for the use of governments.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Activity Description

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objective

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions (ten provincial and one territorial) in accordance with the *Electoral Boundaries Readjustment Act*.

Activity Description

Elections

- *Canada Elections Act*—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act*—Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces.

Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act*—Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Operation of the Ottawa Headquarters, including the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payment of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

Activity Description

Commissioner of Official Languages

Investigates complaints received and makes recommendations to correct infractions and prevent further contraventions of the *Official Languages Act* of 1988. Presents reports to the Governor in Council or makes applications to the Federal Court concerning certain contraventions of the Act when all other recourses of the Commissioner of Official Languages have been exhausted. Undertakes audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters and recommends to these institutions appropriate corrective actions. Ensures implementation of the Government's commitment to the advancement of English and French in Canadian society and to the development of the linguistic minorities. Reports to Parliament on a regular basis with regard to the current degree of implementation of the Act. Appears regularly before the Standing Committee on Official Languages and provides, upon request, commentary on official languages policies and programs and on the performance of departments, agencies and Crown corporations. Designs and implements public information programs.

National Round Table on the Environment and the Economy

Objective

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Activity Description

National Round Table on the Environment and the Economy

Conducts studies, organizes multistakeholder dialogues on specific issues and economic sectors, carries out educational and communications activities, and provides advice to the federal Government and all sectors of Canadian society on the integration of environmental and economic considerations into decision-making.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

Activity Description

Staff relations administration

The Public Service Staff Relations Board is a quasi-judicial statutory tribunal responsible for the administration of the systems of collective bargaining and grievance adjudication established under the *Public Service Staff Relations Act* and the *Parliamentary Employment and Staff Relations Act*. In addition, it is responsible for the administration of certain provisions of Part II of the *Canada Labour Code* (Act) concerning occupational safety and health applicable to employees in the Public Service. Proceedings before the Board include applications for certification, revocation of certification, complaints of unfair labour practices, designation of employees whose duties are required to be performed in the interest of the safety

or security of the public, and references of safety officers' decisions and complaints under the safety and health provisions of Part II of the *Canada Labour Code* (Act). As well, the Board provides a mediation and conciliation service to assist the parties in the resolution of their differences. This service enables many matters to be settled without resort to formal proceedings before the Board.

The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of employers and employees for the determination of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by ministers related to security clearances and the national security of Canada.

Activity Description

Security Intelligence Review Committee

The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and ministers concerned, or to the Governor General in Council.

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
Department							
...	70,748,000	...	...	1	79,671,853	449,547	113,923,538
...	7,486,100	...	...	1a	...	...	71,920
...	1,887,300	...	...	1b	...	...	48,645
...	70,748,000	9,373,400	...	(S)	71,920	...	...
...	71,920	...	...	(S)	48,645	...	48,645
...	48,645	...	...	(S)	48,645	...	48,645
...	48,645	...	...	(S)	18,000	...	17,089
...	16,000	...	2,000	(S)	5,008	...	36,870
4,224	...	...	19,052	(S)	4,722,000	...	4,302,000
...	4,497,000	...	225,000	(S)	...	...	...
4,224	75,430,210	9,373,400	246,052		84,586,071	449,547	118,448,707
Total Department—Budgetary							
Canadian Centre for Management Development							
...	9,049,000	...	...	5	8,258,529	1,287,517	9,097,403
...	...	497,046	...	5a	1,052,801	...	1,387,360
...	9,049,000	497,046	...		...	7,559,839	...
8,612,640	1,040,000	...	(1,040,000)	(S)	...	39	897
39	...	...	1,069	(S)	...	...	...
...	759,000	...	38,000	(S)	797,000	...	772,000
8,612,679	10,848,000	497,046	(1,000,931)		10,108,330	1,287,556	11,257,660
Total Program—Budgetary							
Canadian Intergovernmental Conference Secretariat							
...	2,939,000	...	...	10	2,673,472	265,528	2,415,512
...	...	...	240	(S)	240	...	1,889
...	...	...	...	(S)	194,000	...	194,000
...	194,000	...	...		...	...	...
...	3,133,000	...	240		2,867,712	265,528	2,611,401
Total Program—Budgetary							

Ministry Summary—Concluded

Source of authorities										Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Canadian Transportation Accident Investigation and Safety Board				Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					\$	\$	\$	\$				
...	22,367,000	...	...	22,367,000	15	(S)	Program expenditures			21,468,719	898,281	...	23,790,078
7,705	...	...	5,297	13,002	(S)		Spending of proceeds from the disposal of surplus			7,995	...	5,007	17,457
...	2,243,000	...	112,000	2,354,000	(S)		Crown assets			2,354,000	...	...	2,270,000
...	...	...	...	...			Contributions to employee benefit plans			...	...	...	...
7,705	24,609,000	...	117,297	24,734,002			Total Program—Budgetary			23,830,714	898,281	5,007	26,077,535	
Chief Electoral Officer														
...	2,702,000	...	...	2,702,000	20	(S)	Program expenditures			2,647,225	54,775	...	2,654,571
...	155,000	...	274	155,274	(S)		Salary of the Chief Electoral Officer			155,274	...	...	181,153
...	...	...	...	...	(S)		Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, and the Electoral Boundaries Readjustment Act)			22,721,521	...	...	32,671,454
...	19,500,000	4,470,069	(1,248,548)	22,721,521	(S)		Spending of proceeds from the disposal of surplus			9,982	...	68	11,882	
4,482	...	...	5,568	10,050	(S)		Crown assets			327,000	...	...	339,000
...	327,000	...	...	327,000	(S)		Contributions to employee benefit plans			...	...	...	...
4,482	22,684,000	4,470,069	(1,242,706)	25,915,845			Total Program—Budgetary			25,861,002	54,775	68	35,858,060	
Commissioner of Official Languages														
...	10,143,000	...	...	10,143,000	25		Program expenditures			...	...	...	...
...	...	386,571	...	386,571	25a		Program expenditures			...	...	...	...
...	...	...	540,543	540,543			Transfer from TB Vote 5 ⁽¹⁾			
...	10,143,000	386,571	540,543	11,070,114	(S)		Total—Vote 25			10,487,171	582,943	...	10,750,868	
146	...	...	8,235	8,381	(S)		Spending of proceeds from the disposal of surplus			8,235	146	...	421
...	987,000	...	49,000	1,036,000	(S)		Crown assets			1,036,000	...	...	1,060,000
...	...	...	...	...			Contributions to employee benefit plans			...	...	...	...
146	11,130,000	386,571	597,778	12,114,495			Total Program—Budgetary			11,531,406	583,089	...	11,811,289	
National Round Table on the Environment and the Economy														
...	3,133,000	...	...	3,133,000	30		Program expenditures			...	...	...	...
...	...	163,178	...	163,178	30b		Program expenditures			2,853,136	443,042	...	2,573,756	
...	3,133,000	163,178	...	3,296,178			Total—Vote 30			...	...	...	...

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Office of the Prime Minister	5,544,639	5,626,206	...	5,845	...	...	...	...	...	5,544,639	5,632,051	
Ministers' offices	4,606,104	3,744,289	...	...	...	...	...	...	...	4,606,104	3,744,289	
Privy Council Office	26,760,368	27,633,771	...	230,466	1,775,700	1,775,700	...	...	...	28,536,068	29,639,937	
Commissions of inquiry and task forces	22,172,438	20,510,949	...	429,084	...	...	...	...	...	22,172,438	20,940,033	
Administration	20,947,637	22,754,951	3,247,000	1,874,810	...	...	...	...	...	24,194,637	24,629,761	
Total Department—Budgetary	80,031,186	80,270,166	3,247,000	2,540,205	1,775,700	1,775,700	...	...	...	85,053,886	84,586,071	
Canadian Centre for Management Development												
Management orientation, development and assessment	4,098,677	3,163,393	...	7,943	...	...	...	...	...	4,098,677	3,171,336	
Research	1,722,551	1,714,664	...	4,726	175,000	149,000	...	...	...	1,897,551	1,868,390	
Management services	3,523,926	3,517,132	824,000	498,671	...	...	...	...	...	4,347,926	4,015,803	
Distance learning and business communication	15,462,640	2,249,424	75,000	71,044	...	...	6,925,000	1,267,667	...	8,612,640	1,052,801	
Sub-total	24,807,794	10,644,613	899,000	582,384	175,000	149,000	6,925,000	1,267,667	...	18,956,794	10,108,330	
Revenues netted against expenditures	(6,925,000)	(1,267,667)	...	...	...	...	(6,925,000)	(1,267,667)	...	...	...
Total Program—Budgetary	17,882,794	9,376,946	899,000	582,384	175,000	149,000	...	...	...	18,956,794	10,108,330	
Canadian Intergovernmental Conference Secretariat—Budgetary												
	3,118,240	2,810,905	15,000	56,807	...	...	...	...	...	3,133,240	2,867,712	
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	23,934,002	23,438,690	800,000	392,024	...	...	...	...	...	24,734,002	23,830,714	
Total Program—Budgetary	23,934,002	23,438,690	800,000	392,024	...	...	...	...	...	24,734,002	23,830,714	
Chief Electoral Officer												
Elections Administration	21,666,045	21,665,978	956,025	956,025	109,501	109,501	...	...	...	22,731,571	22,731,504	
	3,184,274	3,129,498	...	...	...	...	...	...	...	3,184,274	3,129,498	
Total Program—Budgetary	24,850,319	24,795,476	956,025	956,025	109,501	109,501	...	...	...	25,915,845	25,861,002	

Commissioner of Official Languages— Budgetary	11,990,495	11,220,890	124,000	310,516	...	...	...	...	...	12,114,495	11,531,406
National Round Table on the Environment and the Economy— Budgetary	3,442,229	2,999,187	...	...	...	...	...	...	...	3,442,229	2,999,187
Public Service Staff Relations Board											
Staff relations administration	5,871,436	5,478,967	91,000	70,495	...	...	...	...	...	5,962,436	5,549,462
Total Program—Budgetary	5,871,436	5,478,967	91,000	70,495	...	...	...	...	...	5,962,436	5,549,462
Security Intelligence Review Committee— Budgetary	1,406,000	1,122,604	9,000	88,493	...	...	...	...	...	1,415,000	1,211,097
Total Ministry— Budgetary	172,526,701	161,513,831	6,141,025	4,996,549	2,060,201	2,034,201	...	...	...	180,727,927	168,544,981

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
Privy Council Office								
...	52,000	...	...	52,000	52,000	...	...	55,000
...	...	...	...	...	...	...	...	34,557,684
...
...	52,000	...	...	52,000	52,000	...	...	34,612,684
Contributions								
Privy Council Office								
...	2,309,000	...	(585,300)	1,723,700	1,723,700	...	...	1,459,012
...	...	...	...	...	...	...	...	970,141
...
...	2,309,000	...	(585,300)	1,723,700	1,723,700	...	...	2,429,153
...	2,361,000	...	(585,300)	1,775,700	1,775,700	...	...	37,041,837
Canadian Centre for Management Development								
Contributions								
...	175,000	...	...	175,000	149,000	26,000	...	176,000
...	175,000	...	...	175,000	149,000	26,000	...	176,000
Chief Electoral Officer								
Contributions								
Elections								
...	...	...	104,240	104,240	104,240	...	...	8,771,446
...	...	...	5,261	5,261	5,261	...	...	5,194,952
...
...	...	...	109,501	109,501	109,501	...	...	13,966,398
...	2,536,000	...	(475,799)	2,060,201	2,034,201	26,000	...	51,184,235

(S) Statutory transfer payment.

	Current year		Previous year
	Estimates	Actual	
	\$	\$	\$
Canadian Centre for Management Development Budgetary (respendable revenues)			
Distance learning and business communication	6,925,000	1,267,667	802,114
Total Ministry—Budgetary	6,925,000	1,267,667	802,114

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	31,870	45,218
Total tax revenues	31,870	45,218
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	843,485	365,041
Sundries	205,569	178,989
	1,049,054	544,030
Proceeds from the disposal of surplus Crown assets	19,052	16,094
Other non-tax revenues—		
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	1,741	1,076
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	915	593
Sundries	30,179	14,157
	32,835	15,826
Total non-tax revenues	1,100,941	575,950
Total Department	1,132,811	621,168
Canadian Centre for Management Development		
Tax revenues—		
Goods and services tax	5,600	13,316
Total tax revenues	5,600	13,316
Non-tax revenues—		
Refunds of previous year's expenditures—		
Refunds of goods or services purchases for operating	41,497	37,106
Adjustments to prior year's payables	44,406	132
	85,903	37,238
Service fees	1,287	846
Proceeds from the disposal of surplus Crown assets	1,069	936
Total non-tax revenues	88,259	39,020
Total Program	93,859	52,336

Revenues—Continued

	Current year		Previous year	
	\$	\$	\$	\$
Canadian Intergovernmental Conference Secretariat				
Non-tax revenues—				
Refunds of previous years' expenditures	1,849	3,427		5,740
Proceeds from the disposal of surplus Crown assets	240	315		1,113
Other non-tax revenues—				35
Provincial government contributions	926,800	1,156,441		700
Total Program	928,889	1,160,183		...
Canadian Transportation Accident Investigation and Safety Board				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	37,837	23,029		446
Adjustments to prior year's payables	25,523	...		3,602
Proceeds from the disposal of surplus Crown assets	63,360	23,029		4,048
Other non-tax revenues	5,297	13,026		8,235
	2,214	5,236		421
Total Program	70,871	41,291		12,283
Chief Electoral Officer				
Tax revenues—				
Goods and services tax	732	690		51
Total tax revenues	732	690		51
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	54,481	199,626		
Adjustments to prior year's payables	...	10,259		
Other	6,649	...		
	61,130	209,885		
Proceeds from sales	19,490	44,038		
Proceeds from the disposal of surplus Crown assets	5,568	15,126		
Other non-tax revenues—				
Receipt from other departments	2,625	8,920		
Forfeiture election deposits	10,500	30,000		
Public Service Staff Relations Board				
Tax revenues—				
Goods and services tax				196
Total tax revenues				196
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of salaries				15,704
Proceeds from the disposal of surplus Crown assets				9,076
Other non-tax revenues—				
Access to information				10
Total non-tax revenues				24,790
Total Program				24,986
National Round Table on the Environment and the Economy				
Non-tax revenues—				
Proceeds from the disposal of surplus Crown assets				51
Total Program				51

	Current year	Previous year
	\$	\$
Security Intelligence Review Committee		
Non-tax revenues—		
Other non-tax revenues	30	...
Total Program	30	...
Ministry Summary		
Tax revenues—		
Goods and services tax	38,398	59,488
Total tax revenues	38,398	59,488
Non-tax revenues—		
Refunds of previous years' expenditures	1,281,048	855,125
Service fees	1,287	846
Proceeds from sales	19,490	44,038
Proceeds from the disposal of surplus Crown assets	48,588	46,278
Other non-tax revenues	975,378	1,224,016
Total non-tax revenues	2,325,791	2,170,303
Total Ministry	2,364,189	2,229,791

SECTION 21

1995-96

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department (Public Works and Supply and Services)

Canada Mortgage and Housing Corporation

Canada Post Corporation

Royal Canadian Mint

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Department (Public Works and Supply and Services)

Services Program

Objective

To provide realty services, and architectural and engineering services appropriate to the client's needs and at market-based rates, for the acquisition, management, operation, and disposal of federal real property.

Activity Description

Realty services

To provide, at market-based rates, real property services related to the acquisition, leasing, letting, development, survey, management, operation, maintenance, repair, and disposal of real property.

Architectural and engineering services

To provide, at market-based rates, real property related architectural and engineering services required for new construction and renovation, as well as professional advice, technology development, environmental services, dredging and fleet services and hydrographic surveys in support of other Government departments and the PWGSC Real Property Program.

Corporate and administrative services

To account for the cost of the executive and administrative support services provided by the Supply and Services Program, and which are required by the realty services and architectural and engineering services activities.

Real Property Program

Objective

To manage a diverse portfolio of office and other general purpose real property in order to provide accommodation to federal tenants and to optimize the investment in the assets.

Activity Description

Program coordination

To provide policy and operational advice to the Minister and the departmental executive.

Office facilities

To manage the provision of office facilities in a manner that appropriately and safely accommodates federal tenants, promotes a productive work environment and optimizes the federal investment in the buildings.

Federal facilities

To manage the investment and divestment of a diverse portfolio of federal facilities in the custody of the Minister.

Municipal grants

To manage the payment of federal grants in lieu of municipal or provincial taxes.

Supply and Services Program

Objective

To contribute to the achievement of value for money, the preservation of fairness and integrity in Government administration and the support of Government objectives, by delivering or facilitating a wide range of valued essential services in the areas of supply, human resources, finance, transla-

informatics, and other central Government services that enable departments and agencies of the Government of Canada to achieve their objectives.

The Supply and Services Program provides eleven central Government and common services and corporate management services grouped into sub-activities which are managed and delivered throughout the Department. As well, the program includes sub-activities designated as special operating agencies. All services are developed in an integrated manner at Headquarters to meet a wide variety of client needs, in conformity with established client service and resourcing standards. The Program is divided into three activities: Central Government and common services, corporate management, and special operating agencies. These activities have dedicated resources, as well as an allocated portion of the resources in the regions except in the case of Receiver General Services, public service compensation and Government telecommunications and informatics where there are dedicated resources in both Headquarters and the regions.

- The central Government and common services activity has seven sub-activities, namely: Receiver General services; public service compensation, supply, public relations and print contract services, Crown assets distribution, Government telecommunications and informatics services and other central Government services.
- The corporate management activity consists of the following three sub-activities: executive and corporate services, human resources, and regional support
- The special operating agencies activity consists of the Canada Communication Group, Consulting and Audit Canada, the Canadian General Standards Board and the Translation Bureau.

Central Government and common services

This activity provides central Government and common services to diverse clients to meet a wide range of needs. These services are delivered to over 100 departments and agencies in Canada, Europe and the United States.

This activity consists of central Government and common services where each service is a sub-activity and incorporates directly-related management and delivery functions throughout the Department. Central Government and common services are developed in an integrated manner at Headquarters to meet a wide variety of client needs, in conformity with established client services and resourcing standards.

Each sub-activity has dedicated resources at Headquarters, as well as an allocated portion of the resources in regional directorates. The following services (sub-activities) are provided under this activity:

- Receiver General services;
- public service compensation;
- supply;
- public relations and print contract services;
- Crown assets distribution;
- Government telecommunications and informatics services; and
- other central Government services.

Corporate management

This activity provides a wide range of support services and management support to Public Works and Government Services Canada.

The activity is composed of executive and corporate services, human resources and regional support sub-activities. It includes finance, human resources, accommodation, capital assets and material management, security, corporate policy and planning services, access to information services, audit and evaluation, communications, legal services, as well as the functions of the corporate secretary and management support to the regions. The activity also consists of contract claims resolution and advertising and public opinion research.

Special operating agencies

This activity provides efficient and effective services in a commercially-oriented and business-like manner in order to meet clients' requirements.

The activity encompasses special operating agencies (SOAs) which offer optional services to departments and agencies on a fee-for-service basis, as well as some mandatory services and services funded by vote. Services offered include printing, publishing and a wide range of communication services; developing standards for quality management and product qualification and certification listings; linguistic services and consulting, auditing and related services. These SOAs include:

- Canada Communication Group;
- Consulting and Audit Canada;
- Canadian General Standards Board;
- Translation Bureau.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Activity Description

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure, equipment and services.

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

(37)	Grants to municipalities and other taxing authorities	397,949,944	...	...	...	...	...	...	397,949,944	...	...	...	408,207,169
(S)	Contributions to employee benefit plans	1,487,000	...	...	...	...	...	...	1,487,000	...	...	...	1,641,000
(S)	Court awards	1,409	...	...	...	...	...	...	1,409	...	...	...	...
(S)	Private sector collection agency fees	317	...	...	...	...	...	...	317	...	...	...	...
(S)	Refunds of amounts credited to revenues in previous years	31,540	...	...	...	...	...	...	31,540	...	...	...	83,185
(S)	Real Property Disposition Revolving Fund Authorized limit as per Vote 2b, <i>Appropriation Act No. 4, 1995-96</i>	5,000,000	...	...	...	...	...	...	...	...	...	5,000,000	...
(S)	Spending of proceeds from the disposal of surplus Crown assets:												
	Unused proceeds from the previous year	394,332	...	...	...	...	...	...	394,332	...	...	...	...
	Proceeds received during the year	200,770	...	...	...	...	...	...	200,770	...	...	...	...
	Transfer to Services Program	(112,687)	...	...	...	...	...	...	(112,687)	...	...	...	...
	Total—Spending of proceeds from the disposal of surplus Crown assets	88,083	...	...	...	...	...	...	88,083	...	...	482,415	133,624
	Total Program—Budgetary	1,667,594,000	10,500,644	(43,790,446)	1,634,698,530				1,547,835,131	81,380,984	5,482,415	1,549,663,473	
	Supply and Services Program												
20	Operating expenditures	458,681,000	...	...	...	...	...	...	458,681,000	...	...	...	...
20a	Transfer of \$125,000 from Public Works and Government Services Vote 10, and \$26,894,000 from Public Works and Government Services Vote 15	197,742	...	...	...	...	...	...	197,742	...	...	...	...
20b	Transfer of \$14,612,139 from Public Works and Government Services Vote 25	1	...	...	...	...	...	...	1	...	...	...	...
	Transfer from: Vote 10	125,000	...	...	...	...	...	...	125,000	...	...	...	...
	Vote 15	26,894,000	...	...	...	...	...	...	26,894,000	...	...	...	...
	Vote 25	14,612,139	...	...	...	...	...	...	14,612,139	...	...	...	...
	Total—Vote 20	458,681,000	197,743	41,631,139	500,509,882				461,676,503	38,833,379	...	...	532,309,551
21a	Debts and obligations amounting to \$1,724,007 representing adjustments to the principal balance owed by CAE Aircraft Ltd.	1,724,008	...	...	...	...	...	...	1,724,007	1	...	...	...
22b	Translation Bureau—To authorize the Minister to delete from the accounts of the Translation Bureau Revolving Fund an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency	1	...	...	...	...	...	...	...	1	...	...	...
23b	Canada Communication Group—To authorize the Minister to delete from the accounts of Canada Communication Group Revolving Fund an amount of \$37,045,443 representing extraordinary items due to restructuring	1	...	...	...	...	...	...	...	1	...	...	...
25	Capital expenditures	24,359,000	...	...	...	...	...	...	24,359,000	...	...	...	...
25a	Capital expenditures	16,628,000	...	...	...	...	...	...	16,628,000	...	...	...	...
	Transfer to: Vote 10	(9,393,762)	...	...	...	...	...	...	(9,393,762)	...	...	...	...
	Vote 15	(2,449,499)	...	...	...	...	...	...	(2,449,499)	...	...	...	...
	Vote 20	(14,612,139)	...	...	...	...	...	...	(14,612,139)	...	...	...	...
	Total—Vote 25	24,359,000	16,628,000	(26,455,400)	14,531,600				8,296,562	6,235,038	...	...	13,193,307

Ministry Summary—Continued

Ministry Summary by Committee										
Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$						\$	\$	\$
...	...	48,645	...	...	48,645	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	48,645	...	48,645
...	37,507,000	...	1,891,958	39,398,958	(S)		Contributions to employee benefit plans	39,398,958	...	45,858,343
156,047,714	67,000	12,700,000	(12,767,000)	156,047,714	(S)		Optional Services Revolving Fund	333,159	...	21,334,320
71,586,129	(1,004,000)	3,999,000	(2,995,000)	71,586,129	(S)		Canada Communication Group Revolving Fund			
...	...	...	37,045,443	37,045,443			Authority to delete extraordinary items due to restructuring as per Vote 23b, <i>Appropriation Act No. 4, 1995-96</i>			
...	...	...	935,714	935,714			Transfer from TB Vote 5 ⁽¹⁾			
71,586,129	(1,004,000)	3,999,000	34,986,157	109,567,286			Total—Canada Communication Group Revolving Fund	29,586,032	...	34,781,394
8,180,947	(2,196,000)	1,709,000	487,000	8,180,947	(S)		Consulting and Audit Canada Revolving Fund	2,175,290	...	1,709,138
67,297,487	(1,788,000)	3,169,000	(1,381,000)	67,297,487	(S)		Government Telecommunications and Informatics Services Revolving Fund			
...	...	...	(2,617,972)	(2,617,972)			Net assets assumed			
67,297,487	(1,788,000)	3,169,000	(3,998,972)	64,679,515	(S)		Total—Government Telecommunications and Informatics Services Revolving Fund	(23,154,864)	...	5,060,849
...	...	...	75,000,000	75,000,000			Translation Bureau Revolving Fund			
...	...	...	(2,066,000)	(2,066,000)			Authorized limit as per Vote 23d, <i>Appropriation Act No. 4, 1994-95</i>			
...	...	...	...	...			Net assets assumed			
...	...	...	13,606,000	13,606,000			Authorization to delete operating losses during a three year transition period as per Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>			
...	...	...	86,540,000	86,540,000			Total—Translation Bureau Revolving Fund	9,622,240	...	...
98,275,993	...	...	...	98,275,993	(S)		Defence Production Revolving Fund			
...	...	...	1,724,007	1,724,007			Transfer of authority from the Defence production loan account			
98,275,993	...	...	1,724,007	100,000,000	(S)		Total—Defence Production Revolving Fund	...	...	100,000,000
282,246	...	...	...	282,246			Spending of proceeds from the disposal of surplus Crown assets:			
...	...	...	1,258,403	1,258,403			Unused proceeds from the previous year			
282,246	...	...	1,258,403	1,540,649			Proceeds received during the year	1,150,344	...	390,305
...	...	...	...	...			Total—Spending of proceeds from the disposal of surplus Crown assets			151,277

Appropriations not required for the current year										10,603
Total budgetary										...
401,670,516	515,674,645	40,126,753	125,297,292	1,082,769,206	L15b	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	530,856,876	45,068,420	506,843,910	654,457,427
7,196,694	...	...	...	7,196,694	(S)	(L) <i>Seized Property Management Act, 1993</i> , section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	(610,592)	...	7,807,286	5,111,477
48,616,368	...	...	...	48,616,368	(S)	(L) Defence production loan account—Authorization under the <i>Defence Production Act</i> (transfer of authority to the Defence Production Revolving Fund) (Net)	(689,496)	...	49,305,864	1,073,391
...	...	...	(1,724,007)	(1,724,007)			(1,724,007) ⁽²⁾
55,813,062	...	...	(1,724,007)	54,089,055		Total non-budgetary	(3,024,095)	...	57,113,150	6,184,868
401,670,516	515,674,645	40,126,753	125,297,292	1,082,769,206	Total Program—					
55,813,062	...	...	(1,724,007)	54,089,055	Budgetary					
...	...	...	...	...	Non-budgetary					
...	3,000,000	...	...	3,000,000	Crown Corporations Program					
...	...	500,000	...	500,000	30	Payments to Old Port of Montreal Corporation Inc.	530,856,876	45,068,420	506,843,910	654,457,427
...	3,000,000	500,000	...	3,500,000	30b	Payments to Old Port of Montreal Corporation Inc.	(3,024,095)	...	57,113,150	6,184,868
...	...	...	...	...	Total—Vote 30					
...	...	...	...	...	31a	Payments to Queens Quay West Land Corporation—Transfer of \$5,500,000 from Public Works and Government Services Vote 10	3,500,000	...	...	3,000,000
...	...	2,000,000	...	2,000,000		Transfer from Vote 10	7,500,000	...	...	9,800,000
...	...	2,000,000	5,500,000	7,500,000	Total—Vote 31a					
...	3,000,000	2,500,000	5,500,000	11,000,000	Total Program—					
...	...	...	...	...	Budgetary					
...	...	...	...	...	Non-budgetary					
834,445,102	2,187,196,645	77,631,397	64,836,595	3,164,111,739	Total Department—					
55,813,062	...	...	(1,724,007)	54,089,055	Budgetary					
...	...	...	...	...	Non-budgetary					
...	2,025,649,000	...	...	2,025,649,000	Canada Mortgage and Housing Corporation					
...	...	...	...	...	35	Operating expenditures	1,939,524,020	86,124,980	...	1,987,495,417
...	...	...	...	...	(S)	(L) Loans or guarantees made by the Corporation pursuant to the <i>Canada Mortgage and Housing Corporation Act</i> , section 21 and the <i>National Housing Act</i> , section 24, are as follows:	...	...	...	...
100,000,000	...	...	...	100,000,000		Section 19, Special Mortgage and Loan Purchase Fund. Limit \$100,000,000 less the balance of the Fund (Net)	...	100,000,000	...	...
286,000,000	...	...	...	286,000,000		Subsection 26(3). Advances for provincial and municipal urban redevelopment. Limit \$351,000,000 (Gross)	...	286,000,000	...	...
249,500,000	...	...	...	249,500,000		Subsection 27(6)(2). Advances for neighbourhood improvement. Limit \$302,000,000 (Gross)	...	249,500,000	...	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (over)expended		Available for use in subsequent years
	\$	\$		\$		\$	\$	\$	\$
						Subsection 34(a). Advances for direct loans under Parts II, IV.2, VI and VII and section 59. Limit \$14,500,000,000 (Gross)			
1,641,106,790	...	...	...	1,641,106,790		Subsection 42(4). Advances for land acquisition for low rental housing. Limit \$40,000,000 (Gross)	1,641,106,790	...	...
38,500,000	...	...	...	38,500,000		Subsection 53(3). Advances and reimbursements for water and sewerage projects. Limit \$1,674,600,000 (Gross)	38,500,000	...	...
354,200,000	...	...	...	354,200,000		Subsection 56(2). Advances for rehabilitation of existing residential buildings. Limit \$500,000,000 (Gross)	354,200,000	...	...
157,100,000	...	...	...	157,100,000		Subsection 77(2). Advances for proposal development in housing research and community development. Limit \$75,000,000 (Gross)	157,100,000	...	...
59,000,000	...	...	...	59,000,000		Subsection 79(6). Advances and reimbursements for public housing joint projects. Limit \$3,000,000,000 (Gross)	59,000,000	...	...
344,925,663	...	...	...	344,925,663		Subsection 84(7). Advances and reimbursements for federal-provincial new communities projects. Limit \$100,000,000 (Gross)	344,925,663	...	...
100,000,000	...	...	...	100,000,000		Subsection 89(2). Advances and reimbursements for student housing projects. Limit \$550,000,000 (Gross)	100,000,000	...	...
111,000,000	...	...	...	111,000,000		Subsection 92(8). Advances and reimbursements for unilateral rural and native housing in a designated area. Limit \$400,000,000 (Gross)	111,000,000	...	...
8,936,135	...	...	...	8,936,135		Not in a designated area. Limit \$60,000,000 (Gross)	8,936,135	...	...
60,000,000	...	...	...	60,000,000	(S)	(L) Advances under the <i>National Housing Act</i> (Gross)	60,000,000	...	...
...	(142,300,000)	...	142,300,000	...		Total non-budgetary	...	...	...
3,510,268,588	(142,300,000)	...	142,300,000	3,510,268,588		Total Program—Budgetary	3,510,268,588	...	...
...	2,025,649,000	...	...	2,025,649,000		Non-budgetary	86,124,980	1,939,524,020	1,987,495,417
3,510,268,588	(142,300,000)	...	142,300,000	3,510,268,588		Canada Post Corporation	3,510,268,588	...	...
...	14,000,000	...	...	14,000,000	40	Payments to the Canada Post Corporation for special purposes	...	14,000,000	14,000,000

41a To authorize the Canada Post Corporation

to borrow otherwise than from the Crown an amount not exceeding \$300,000,000 during the fiscal year 1996-97

...	...	1	...	1	...	...	1	...	...
...	14,000,000	1	...	14,000,001	...	14,000,000	1	...	14,000,000
420,000,000	...	...	...	420,000,000	...	420,000,000	...	420,000,000	...
Total Program—									
420,000,000	...	1	...	14,000,001	...	14,000,000	1	...	14,000,000
...	...	...	...	420,000,000	...	420,000,000	...	420,000,000	...
Canadian Commercial Corporation⁽³⁾									
...	11,859,000	...	...	(11,859,000)	...	...	...	...	...
10,000,000	...	...	...	(10,000,000)	...	...	...	...	...
...	...	...	...	(11,859,000)	...	...	...	...	(3)
10,000,000	...	...	...	(10,000,000)	...	...	...	...	...
Royal Canadian Mint									
...	11,859,000	...	...	(11,859,000)	...	...	...	...	(3)
...	...	...	...	(10,000,000)	...	...	...	...	...
47,152,440	...	...	...	47,152,440	...	47,152,440	...	49,825,505	(22,265)
47,152,440	...	...	...	47,152,440	...	47,152,440	...	49,825,505	(22,265)
834,445,102	4,238,704,645	77,631,398	52,979,595	5,203,760,740	...	4,083,912,306	212,574,385	907,274,049	4,223,531,411 ⁽³⁾
4,043,234,090	(142,300,000)	...	130,575,993	4,031,510,083	...	(5,697,160)	3,510,268,588	526,938,655	6,162,603

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(T) Treasury Board Vote S—Government contingencies.

(3) This amount represents an amount forgiven and not revenues.

(3) During the year, Canadian Commercial Corporation was transferred to the Ministry of Foreign Affairs and International Trade. Therefore, the previous year's expenditures have been restated by \$13,148,286.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (Public Works and Supply and Services)												
Services Program	2,976,231,591	2,899,146,919	5,671,000	3,860,957	35,555,412	35,555,412	2,581,814,000	2,897,867,009	...	...	435,644,003	40,696,279
Sub-total	2,976,231,591	2,899,146,919	5,671,000	3,860,957	35,555,412	35,555,412	2,581,814,000	2,897,867,009	...	...	435,644,003	40,696,279
Revenues netted against expenditures (2,581,814,000) (2,897,867,009)			...	...	...	...	...	(2,581,814,000) (2,897,867,009)	...	...	...	...
Total Program—Budgetary	394,417,591	1,279,910	5,671,000	3,860,957	35,555,412	35,555,412	...	...	...	...	435,644,003	40,696,279
Real Property Program												
Program coordination	45,336,470	41,978,025	660,000	616,942	24,000	...	1,675,648	1,675,648	...	...	44,344,822	40,919,319
Office facilities	944,933,942	950,509,548	135,436,000	77,542,128	...	...	217,731,131	217,731,131	...	...	862,638,811	810,320,545
Federal facilities	280,009,400	210,176,975	112,527,500	150,648,227	4,000,000	4,000,000	71,369,947	71,369,947	...	...	325,166,953	293,455,255
Municipal grants	4,598,000	5,190,068	...	...	397,949,944	397,949,944	...	...	...	...	402,547,944	403,140,012
Sub-total	1,274,877,812	1,207,854,616	248,623,500	228,807,297	401,973,944	401,949,944	290,776,726	290,776,726	...	...	1,634,698,530	1,547,835,131
Revenues netted against expenditures (290,776,726) (290,776,726)			...	...	...	...	(290,776,726) (290,776,726)	...	...	...	...	...
Total Program—Budgetary	984,101,086	917,077,890	248,623,500	228,807,297	401,973,944	401,949,944	...	...	...	...	1,634,698,530	1,547,835,131
Supply and Services Program												
Central Government and common services	1,203,079,223	927,178,952	14,024,200	13,983,818	1,308,048	1,308,048	587,850,183	570,491,776	...	...	630,561,288	371,979,042
Corporate management	214,641,502	215,871,866	7,088,400	5,899,474	...	...	114,539,517	116,238,988	...	...	107,190,385	105,532,352
Special operating agencies	447,515,353	288,602,366	6,239,000	2,951,680	...	...	208,737,000	238,208,564	...	...	245,017,533	55,345,482
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	100,000,000	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	...	...	7,196,694	(610,592)
Defence production loan account	...	...	...	...	...	...	...	...	...	...	(1,724,007)	(1,724,007)
Seized property management	...	...	...	...	...	...	...	...	...	...	48,616,368	(689,496)
Sub-total—Budgetary	1,965,236,258	1,431,653,184	27,351,600	22,834,972	1,308,048	1,308,048	911,126,700	924,939,328	...	...	1,082,769,206	530,856,876
Non-budgetary	...	...	...	...	...	...	...	...	...	...	54,089,055	(3,024,095)
Revenues netted against expenditures (911,126,700) (924,939,328)			...	...	...	...	(911,126,700) (924,939,328)	...	...	...	...	...
Total Program—Budgetary	1,054,109,558	506,713,856	27,351,600	22,834,972	1,308,048	1,308,048	...	...	...	...	1,082,769,206	530,856,876
Non-budgetary	...	...	...	...	...	...	...	...	...	...	54,089,055	(3,024,095)

Old Port of Montreal Corporation Inc.	3,500,000	3,500,000	...	...	...	...	...	...	...	...	...	3,500,000	3,500,000
Queens Quay West Land	7,500,000	7,500,000	...	...	...	...	...	...	...	...	...	7,500,000	7,500,000
Total Program—Budgetary	11,000,000	11,000,000	...	...	...	...	...	...	...	...	...	11,000,000	11,000,000
Total Department—													
Budgetary	2,443,628,235	1,436,071,656	281,646,100	255,503,226	438,837,404	438,813,404	...	...	...	...	...	3,164,111,739	2,130,388,286
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	54,089,055	(3,024,095)
Canada Mortgage and Housing Corporation—													
Budgetary	2,025,649,000	1,939,524,020	...	...	...	...	...	...	...	...	...	2,025,649,000	1,939,524,020
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	3,510,268,588	3,510,268,588
Canada Post Corporation—													
Budgetary	14,000,001	14,000,000	...	...	...	...	...	...	...	...	...	14,000,001	14,000,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	420,000,000	420,000,000
Royal Canadian Mint—													
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	47,152,440	(2,673,065)
Total Ministry—													
Budgetary	4,483,277,236	3,389,595,676	281,646,100	255,503,226	438,837,404	438,813,404	...	...	...	...	...	5,203,760,740	4,083,912,306
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	4,031,510,083	(5,697,160)

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (Public Works and Supply and Services)								
Services Program								
Grants								
...	...	...	471,565	471,565	471,565	...	...	4,657,159
...	...	...	35,049,917	35,049,917	35,049,917	...	...	27,738,958
...	...	...	35,521,482	35,521,482	35,521,482	...	...	32,396,117
Total—Grants								
Contributions								
...	...	...	21,930	21,930	21,930	...	...	453,380
...	...	...	12,000	12,000	12,000	...	...	12,000
...	...	...	33,930	33,930	33,930	...	...	465,380
Total—Contributions								
Total Program								
...	...	...	35,555,412	35,555,412	35,555,412	...	...	32,861,497
Real Property Program								
Grants								
...	426,257,000	...	(28,307,056)	397,949,944	397,949,944	...	...	408,207,169
Contributions								
...	12,000	...	(12,000)	...	...	...	...	...
...	24,000	...	...	24,000	...	24,000	...	...
...	36,000	...	(12,000)	24,000	...	24,000	...	...
...	...	...	4,000,000	4,000,000	4,000,000	...	...	...
...	36,000	...	3,988,000	4,024,000	4,000,000	24,000	...	...
Total—Contributions								
Program Summary by Activity								
...	36,000	...	(12,000)	24,000	...	24,000	...	...
...	...	...	4,000,000	4,000,000	4,000,000	...	...	...
...	426,257,000	...	(28,307,056)	397,949,944	397,949,944	...	...	408,207,169
...	426,293,000	...	(24,319,056)	401,973,944	401,949,944	24,000	...	408,207,169

Supply and Services Program

Contributions

Central Government and common services
 Contributions to organizations, associations, and
 individuals for projects to promote public
 education and awareness of science and
 technology

...	...	...	...	1,308,048	1,308,048	...	...	672,529
...	...	...	...	1,308,048	1,308,048	...	...	672,529
...	426,293,000	...	...	12,544,404	438,837,404	24,000	...	441,741,195

Details of Respondable Amounts

	Current year		Previous year
	Estimates	Actual	Actual
	\$	\$	\$
Department (Public Works and Supply and Services)			
Services Program			
Budgetary (respondable revenues)			
Architectural, Engineering and Realty Services Revolving Fund	2,581,814,000	2,897,867,009	3,184,827,080
Total Program—Budgetary	2,581,814,000	2,897,867,009	3,184,827,080
Real Property Program			
Budgetary (respondable revenues)			
Program coordination	...	1,675,648	...
Office facilities	196,042,000	217,731,131	221,873,258
Federal facilities	69,100,000	71,369,947	68,436,598
Total Program—Budgetary	265,142,000⁽¹⁾	290,776,726	290,309,856
Supply and Services Program			
Budgetary (respondable revenues)			
Central Government and common services			
Recoveries from the acquisition, delivery, provision and/or disposal of goods and services	585,496,000	570,491,776	668,952,505
Corporate management			
Recoveries from the provision of services in support of the Receiver General functions, and in areas of compensation, personnel, finance and advisory services	109,320,000	116,238,988	82,626,158
Special operating agencies			
Recoveries from the provision of goods and services sold to other Government departments and agencies, management consulting and auditing services	210,910,000	238,208,564	191,342,928
Total budgetary	905,726,000	924,939,328	942,921,591
Non-budgetary (respondable receipts)			
Imprest fund recovery	...	1,773,010	1,819,881
Seized property recovery	...	10,523,746	6,668,689
Defence production loan account	...	1,724,000	...
Total non-budgetary	...	14,020,756	8,488,570
Total Program—Budgetary	905,726,000⁽²⁾	924,939,328	942,921,591
Non-budgetary	...	14,020,756	8,488,570
Total Department—Budgetary	3,752,682,000	4,113,583,063	4,418,058,527
Non-budgetary	...	14,020,756	8,488,570
Royal Canadian Mint			
Non-budgetary (respondable receipts)			
Loans recovery	...	2,673,065	22,265
Total Program—Non-budgetary	...	2,673,065	22,265
Total Ministry—Budgetary	3,752,682,000	4,113,583,063	4,418,058,527
Non-budgetary	...	16,693,821	8,510,835

(1) This amount was increased to \$290,776,726 during the year.

(2) This amount was increased to \$911,126,700 during the year.

	Current year	Previous year
	\$	\$
Department (Public Works and Supply and Services)		
Services Program		
Tax revenues—		
Goods and services tax	7,440,684	12,343,592
Total tax revenues	7,440,684	12,343,592
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	98,062	68,545
Miscellaneous non-tax revenues	410	91,281
Total non-tax revenues	98,472	159,826
Total Program	7,539,156	12,503,418
Real Property Program		
Non-tax revenues—		
Return on investments ⁽¹⁾	...	631
Loans, investments and advances—		
Queens Quay West Land Corporation		
Other accounts—		
Viking Rideau Corporation	195,537	195,537
Canadian National Railway System	132,081	66,041
Interest on loans and mortgages	...	76,867
Rental income from properties—		
Rental of parking spaces	32,214	28,572
Rental of vacant land	4,998	4,586
Residential buildings	701,291	60,058
	1,066,121	432,292
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,338,754	12,078,235
Adjustments to prior year's payables	7,282,475	5,810,299
	11,621,229	17,888,534
Privileges, licences and permits—		
Earnings from dry docks	2,134,534	2,096,346
Earnings from New Westminster Railway Bridge	(37,151)	...
	2,097,383	2,096,346
Proceeds from sales—		
Sales of surplus assets to other than Crown Assets Disposal Corporation	1,416	3,425
Sales of real estate	23,583,466	33,154,344
	23,586,882	33,157,769
Proceeds from the disposal of surplus Crown assets	200,770	409,894
Miscellaneous non-tax revenues—		
Private airports reimbursement of grants in lieu of taxes	11,442,589	20,850,442
Miscellaneous	18,652,389	727,836
	30,094,978	21,578,278
Total Program	68,667,363	75,563,113
Supply and Services Program		
Tax revenues—		
Goods and services tax	4,004,726	3,089,084
Total tax revenues	4,004,726	3,089,084
Non-tax revenues—		
Return on investments ⁽¹⁾		
Loans, investments and advances—		
Royal Canadian Mint—		
Interest	16,166	304,257
Dividends	...	5,000,000
Canada Post Corporation	7,764,000	7,764,000
	7,780,166	13,068,257
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	(1,278,841)	22,505,340
Adjustments to prior year's payables	716,124	2,456,522
	(562,717)	24,961,862
Service fees—		
Access to information fees	21,888	15,493
Proceeds from the disposal of surplus Crown assets	1,258,403	303,799

Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Donations to the Crown	263,647	462,234
Donations to the Crown—Martens	650	1,100
Management and operational services sector—		
Consolidated Revenue Fund revenues	...	5,912,409
Miscellaneous	8,281,587	3,400,029
	8,545,884	9,775,772
Total non-tax revenues	17,043,624	48,125,183
Total Program	21,048,350	51,214,267
Total Department	97,254,869	139,280,798
Canada Mortgage and Housing Corporation		
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	680,107,292	706,309,835
	187,712	315,258
Refunds of previous years' expenditures—	...	24,946,638
Urban renewal recoveries		
Adjustments to prior year's payables	187,712	25,261,896
	16,166,066	34,267,987
Miscellaneous non-tax revenues		
Total Program	696,461,070	765,839,718

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	11,445,410	15,432,676
Total tax revenues	11,445,410	15,432,676
Non-tax revenues—		
Return on investments		
Refunds of previous years' expenditures	688,953,579	719,810,384
Privileges, licences and permits	11,246,224	68,112,292
Service fees	2,097,383	2,096,346
Proceeds from sales	21,888	15,493
Proceeds from the disposal of surplus Crown assets	23,586,882	33,157,769
Miscellaneous non-tax revenues	1,557,235	782,238
	54,807,338	65,713,318
Total non-tax revenues	782,270,529	889,687,840
Total Ministry	793,715,939	905,120,516

(1) Interest unless otherwise indicated.

SECTION 22

1995-96

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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Department**Objective**

To provide overall policy direction to the programs of the Department, and to perform review functions related to departmental agencies.

Activity Description*Ministry secretariat*

The secretariat provides strategic and corporate advice for the Solicitor General, and the Deputy Solicitor General; develops police and security policy and advice; develops counter-terrorism policy including development, coordination, and implementation of the National Counter-Terrorism Plan, develops corrections policy and advice; provides executive, communications, legal, planning and resource management, financial and administrative services.

Office of the Inspector General of Canadian Security Intelligence Service

The Office of the Inspector General of CSIS monitors the compliance by the service with its operational policies; reviews operational activities of the service; submits an annual certificate on the service's operations to the Solicitor General and conducts such reviews of specific activities of the service as may be directed.

Canadian Security Intelligence Service**Objective**

To provide security intelligence to the Government of Canada.

Activity Description*Canadian Security Intelligence Service*

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service**Objective**

To contribute, as part of the criminal justice system, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Activity Description*Correctional operations*

Provision of essential services that relate to each stage in the offender's sentence, including any period of conditional release. These services include: the provision of physical health care to inmates as well as mental health care to both inmates and conditionally released offenders; supervision and control of inmates in concert with physical and perimeter security; case management operations; and community supervision and aftercare services.

Correctional programs

Provision of a range of programs designed to promote the rehabilitation of offenders including: academic and vocational training, employment and occupational development; chaplaincy programs

and services; and other programs designed to address specific cultural, social, spiritual and personal development needs.

Technical and inmate services

Provision of functions directly related to food, clothing and housing services to inmates, and to the construction, maintenance and operation of correctional institutions. These include: goods and services in support of institutional activities; engineering and maintenance in support of physical plant, program facilities and transportation; and capital program management services.

Management and administration

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services. In addition, this activity encompasses those management services of personnel, finance, systems, administration, and the coordination of operational and resource planning.

CORCAN

Provision of work-related training, work experience and employment related services in accordance with offenders' needs, to facilitate offenders' re-entry into the labour market and re-integration into society.

National Parole Board**Objective**

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole Board operations

In accordance with the provisions of the *Corrections and Conditional Release Act*, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporary absences, for provincial inmates in provinces without provincial parole boards.

Office of the Correctional Investigator

Objective

To act as an ombudsman for federal corrections, ensuring an independent review and investigation of problems of federal offenders related to the decisions, recommendations, acts or omissions of the Commissioner of Corrections, his servants or agents in relation to the administration of the *Corrections and Conditional Release Act* and thereby contributing to the effective, fair and humane management of the sentences of those offenders for whom the Solicitor General is responsible.

Activity Description

Office of the Correctional Investigator

The Office maintains an investigative process that is independent, objective, thorough and timely so as to respond to the problems of federal offenders and correctional staff so as to facilitate the resolu-

tion of individual and collective offender concerns; provides recommendations to the Commissioner of Corrections and the Solicitor General on the findings of investigations, inclusive of corrective actions; reports annually through the Solicitor General, to both Houses of Parliament and appears, as required, before the Senate and House Standings Committees on Justice and the Solicitor General.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Operations

Includes a wide variety of law enforcement programs in support of federal, provincial and municipal governments. Assistance and cooperation with accredited police agencies and services to the general public are provided.

Protective

Provides security and protection for Canadian and foreign dignitaries, federal Government facilities/assets, major events as well as designated airports, and encompasses the research, development and evaluation of security equipment, materials and concepts.

Law enforcement services

Assists all Canadian law enforcement agencies by providing specialized police training, forensic laboratory, identification and information services.

Corporate management

Includes the management of strategic and corporate planning, policy design, financial planning and program evaluation. Responsiveness and accountability is ensured by the coordination of communications, public affairs, information access, ministerial liaison and external review and appeals.

Administration

Encompasses the organization and management of the Department's human resources, its training programs, staffing, health and language services, and the administration of materiel management, the real property program and services.

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of certain types of grievances, formal disciplinary and discharge and demotion appeals referred to it from the Royal Canadian Mounted Police.

Activity Description

Royal Canadian Mounted Police External Review Committee

The Royal Canadian Mounted Police External Review Committee which reports annually to Parliament is a neutral third party providing an independent and impartial review of cases. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept

such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairman, or Committee, are sent to the parties and the Commissioner of the Royal Canadian Mounted Police.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the complaints examined by an external body in an independent and impartial manner.

Activity Description

Royal Canadian Mounted Police Public Complaints Commission

The RCMP Public Complaints Commission is an impartial and independent body that receives and reviews complaints brought before it. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit, and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairman submits an annual report to the Solicitor General setting out a summary of activities and a list of recommendations made during the year, for tabling before each House of Parliament.

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	21,426,000	...	...	21,426,000	1	Operating expenditures	...	...	...	...
...	...	1,268,910	...	1,268,910	1a	Operating expenditures	...	...	...	...
...	...	1	...	9,999,999	1b	Transfer of \$9,999,999 from Solicitor General Vote 5	...	...	...	...
...	...	...	9,999,999	9,999,999		Transfer from Vote 5	...	...	...	...
...	21,426,000	1,268,911	9,999,999	32,694,910		Total—Vote 1	31,507,636	1,187,274	...	32,048,120
...	51,068,700	...	...	51,068,700	5	Grants and contributions	...	...	...	...
...	...	...	(9,999,999)	(9,999,999)		Transfer to Vote 1	...	...	...	...
...	51,068,700	...	(9,999,999)	41,068,701		Total—Vote 5	39,744,319	1,324,382	...	32,254,914
...	48,645	...	...	48,645	(S)	Solicitor General—Salary and motor car allowance	48,645	...	...	48,645
2,890	...	...	4,621	7,511	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,511	...	...	2,890
...	1,757,000	...	88,000	1,845,000	(S)	Contributions to employee benefit plans	1,845,000	...	...	1,984,000
2,890	74,300,345	1,268,911	92,621	75,664,767		Total Department—Budgetary	73,153,111	2,511,656	...	66,338,569
...	182,753,000	...	...	182,753,000	10	Canadian Security Intelligence Service Program expenditures	...	...	...	...
...	...	4,216,456	...	4,216,456	10a	Program expenditures	...	...	...	...
...	182,753,000	4,216,456	...	186,969,456		Total—Vote 10	184,154,499	2,814,957	...	205,676,712
21,113	...	...	120,083	141,196	(S)	Spending of proceeds from the disposal of surplus Crown assets	97,103	19,093	25,000	128,099
21,113	182,753,000	4,216,456	120,083	187,110,652		Total Program—Budgetary	184,251,602	2,834,050	25,000	205,804,811
...	831,819,000	...	...	831,819,000	15	Correctional Service Penitentiary Service and National Parole Service—Operating expenditures	...	...	...	...
...	...	22,815,000	...	22,815,000	15a	Penitentiary Service and National Parole Service—Operating expenditures	...	...	...	...
...	...	...	...	...	15b	Penitentiary Service and National Parole Service—Grants	...	...	...	...
...	...	1	...	30,300,000		Transfer from TB Vote 5 ⁽¹⁾
...	...	...	(1,924,645)	(1,924,645)		Transfer to Vote 20	...	...	...	...
...	831,819,000	22,815,001	28,375,355	883,009,356		Total—Vote 15	856,228,325	26,781,031	...	825,114,145

Ministry Summary—Continued

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities				
	\$	\$	\$				\$	\$	\$	\$	\$
...	177,158,000	...	...	...	177,158,000	20	Penitentiary Service and National Parole Service—				
...	...	...	...	...	...	20b	Capital expenditures				
...	...	...	1	...	1		Transfer of \$1,924,645 from Solicitor General				
...	...	...	...	1,924,645	1,924,645		Vote 15				
...	...	...	...	...	...		Transfer from Vote 15				
...	177,158,000	1	1,924,645	179,082,646			Total—Vote 20	176,149,502	2,933,144	...	149,610,950
16,881,058	3,900,000	...	(3,900,000)	16,881,058		(S)	CORCAN Revolving Fund				
...	...	...	394,206	394,206			Transfer from TB Vote 5 ⁽¹⁾				
16,881,058	3,900,000	...	(3,505,794)	17,275,264			Total—CORCAN Revolving Fund	(934,276)	...	18,209,540	1,377,383
...	201,000	...	(185,434)	15,566		(S)	Pensions and other employee benefits	15,566	...	...	34,297
131,218	...	...	391,804	523,022		(S)	Spending of proceeds from the disposal of surplus				
...	63,392,000	...	3,172,000	66,564,000		(S)	Crown assets	347,744	...	175,278	680,089
...	...	...	14,766	14,766		(S)	Contributions to employee benefit				
...	...	...	899,431	899,431		(S)	plans	66,564,000	...	...	62,998,000
...	...	...	...	...		(S)	Forgiveness of loans	14,766	...	...	12,165
...	...	...	...	...		(S)	Court awards	899,431	...	...	5,000
...	...	...	487	487		(S)	Refunds of amounts credited to revenues in previous				
...	...	...	...	...			years	487	...	...	...
17,012,276	1,076,470,000	22,815,002	31,087,260	1,147,384,538			Total budgetary	1,099,285,545	29,714,175	18,384,818	1,039,832,029
...	...	...	...	...		L14b	Loans to individuals under mandatory supervision and				
...	...	...	...	...			parolees through the Parolees' Loan Account. <i>Appro-</i>				
25,474	...	...	...	25,474			<i>priation Act No. 3, 1982-83. Limit \$50,000</i>	(6,569)	...	32,043	(5,162)
...	...	...	...	...			(Net)				
17,012,276	1,076,470,000	22,815,002	31,087,260	1,147,384,538			Total Program—	1,099,285,545	29,714,175	18,384,818	1,039,832,029
25,474	...	...	...	25,474			Budgetary	(6,569)	...	32,043	(5,162)
...	22,772,000	...	...	...			Non-budgetary				
...	...	...	...	...		25	National Parole Board				
...	...	941,398	...	941,398		25a	Program expenditures				
...	...	41,352	...	41,352		25b	Program expenditures				
...	...	...	...	...			Program expenditures				
...	22,772,000	982,750	...	23,754,750			Total—Vote 25	23,325,366	429,384	...	22,495,927
...	2,391,000	...	120,000	2,511,000		(S)	Contributions to employee benefit	2,511,000	...	...	2,452,000
...	...	...	...	...			plans				
...	25,163,000	982,750	120,000	26,265,750			Total Program—Budgetary	25,836,366	429,384	...	24,947,927

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and Supplementary Estimates	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	229,000	...	...	229,000			229,000	...	229,000
...	3,527,000	60,000	21,094	3,608,094			3,548,308	59,786	3,569,228
19,790,679	2,571,623,345	124,462,619	24,221,516	2,740,098,159			2,659,173,655	60,149,285	2,622,785,238
25,474	...	...	...	25,474			(6,569)	32,043	(5,162)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 (I.) Non-budgetary authority (loan, investment or advance).
 Treasury Board Vote 5—Government contingencies.

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Ministry secretariat	33,200,518	31,807,397		535,350	893,524	41,068,701	39,744,319	...	...	...	...	...	...	...	...	74,804,569	72,445,240	
Office of the inspector general of Canadian Security Intelligence Service	836,290	690,927		23,908	16,944	...	...	...	...	...	...	...	...	...	...	860,198	707,871	
Total Department—Budgetary	34,036,808	32,498,324		559,258	910,468	41,068,701	39,744,319	...	...	...	...	...	...	...	...	75,664,767	73,153,111	
Canadian Security Intelligence Service—																		
Budgetary	187,110,652	184,251,602		...	...	...	...	...	...	...	...	...	...	...	...	187,110,652	184,251,602	
Correctional Service																		
Correctional operations—																		
Budgetary	546,650,986	527,066,933		1,034,324	856,585	584,001	637,538	...	...	...	...	...	...	...	...	548,269,311	528,561,056	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	25,474	(6,569)	...	25,474	(6,569)	
Correctional programs	106,505,129	106,745,622		786,970	737,515	500,968	408,440	...	...	...	...	...	...	...	...	107,793,067	107,891,577	
Technical and inmate services	154,301,495	155,174,811		155,281,363	153,307,986	350,856	350,856	...	...	...	...	...	...	...	...	309,933,714	308,833,653	
Management and administration	142,018,482	133,731,115		21,974,134	21,066,283	120,566	136,137	...	...	...	...	...	...	...	...	164,113,182	154,933,535	
CORCAN	66,980,837	53,545,412		1,194,427	1,194,427	...	...	...	...	50,900,000	55,674,115	...	...	...	...	17,275,264	(934,276)	
Sub-total—																		
Budgetary	1,016,456,929	976,263,893		180,271,218	177,162,796	1,556,391	1,532,971	50,900,000	55,674,115	...	...	...	...	...	...	1,147,384,538	1,099,285,545	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	25,474	(6,569)	...	25,474	(6,569)	
Revenues netted against expenditures	(50,900,000)	(55,674,115)		...	...	...	...	(50,900,000)	(55,674,115)	...	...	...	...	...	...	...	...
Total Program—																		
Budgetary	965,556,929	920,589,778		180,271,218	177,162,796	1,556,391	1,532,971	...	...	...	...	...	...	...	...	1,147,384,538	1,099,285,545	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	25,474	(6,569)	...	25,474	(6,569)	
National Parole Board																		
Parole Board operations	26,103,750	24,986,398		162,000	849,968	...	...	...	...	...	...	...	...	...	...	26,265,750	25,836,366	
Total Program—Budgetary	26,103,750	24,986,398		162,000	849,968	...	...	...	...	...	...	...	...	...	...	26,265,750	25,836,366	
Office of the Correctional Investigator—																		
Budgetary	1,303,400	1,266,686		16,000	43,455	...	...	...	...	...	...	...	...	...	...	1,319,400	1,310,141	

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Royal Canadian Mounted Police												
Operations	1,099,095,364	1,089,797,934	86,708,904	83,995,619	...	...	728,451,698	730,017,945	...	...	457,352,570	443,775,608
Protective	137,008,009	135,534,602	5,695,711	5,440,429	...	...	...	...	...	...	142,703,720	140,975,031
Law enforcement services	247,579,511	244,315,648	46,021,731	43,966,920	410,210	290,533	3,461,000	2,534,753	...	...	290,550,452	286,038,348
Corporate management	49,165,759	48,680,670	5,247,358	5,137,892	...	...	40,000	...	...	...	54,373,117	53,818,562
Administration	270,347,086	265,668,242	44,352,721	42,378,879	38,840,192	38,463,169	600,000	...	...	...	352,939,999	346,510,290
Sub-total	1,803,195,729	1,783,997,096	188,026,425	180,919,739	39,250,402	38,753,702	732,552,698	732,552,698	...	...	1,297,919,858	1,271,117,839
Revenues netted against expenditures	(732,552,698)	(732,552,698)	...	...	...	...	(732,552,698)	(732,552,698)	...	...	...	...
Total Program—Budgetary	1,070,643,031	1,051,444,398	188,026,425	180,919,739	39,250,402	38,753,702	...	...	...	...	1,297,919,858	1,271,117,839
Royal Canadian Mounted Police												
External Review Committee—												
Budgetary	795,100	670,743	30,000	...	...	...	...	...	...	...	825,100	670,743
Royal Canadian Mounted Police												
Public Complaints												
Commission—												
Budgetary	3,580,094	3,459,262	28,000	89,046	...	...	...	...	...	...	3,608,094	3,548,308
Total Ministry—												
Budgetary	2,289,129,764	2,219,167,191	369,092,901	359,975,472	81,875,494	80,030,992	...	...	...	...	2,740,098,159	2,659,173,655
Non-budgetary	...	...	...	...	...	...	...	...	25,474	(6,569)	25,474	(6,569)

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
...	40,000	...	...	40,000	39,690	310	...	41,895
...	100,150	...	...	100,150	99,225	925	...	104,738
...	40,860	...	...	40,860	40,500	360	...	42,750
...	1,456,696	...	...	1,456,696	1,443,946	12,750	...	1,524,163
...	1,637,706	...	...	1,637,706	1,623,361	14,345	...	1,713,546
Contributions								
Ministry secretariat								
Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the Indian policing program								
...	48,140,000	...	(9,999,999)	38,140,001	36,940,976	1,199,025	...	28,444,377
...	1,004,994	...	...	1,004,994	901,544	103,450	...	1,803,085
...	286,000	...	...	286,000	278,438	7,562	...	293,906
...	49,430,994	...	(9,999,999)	39,430,995	38,120,958	1,310,037	...	30,541,368
...	51,068,700	...	(9,999,999)	41,068,701	39,744,319	1,324,382	...	32,254,914
Correctional Service Grants								
Correctional operations								
...	48,000	1	3,000	51,001	47,876	3,125	...	46,185
Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat								
...	70,000	...	35,000	105,000	120,571	(15,571)	...	85,282
...	201,000	...	(185,434)	15,566	15,566	...	...	34,297
...	271,000	...	(150,434)	120,566	136,137	(15,571)	...	119,579
...	319,000	1	(147,434)	171,567	184,013	(12,446)	...	165,764

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year			Available for use in subsequent years
	Main Estimates	Supplementary Estimates		\$	\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
Contributions							
Correctional operations							
...	203,000	...	533,000	589,662	(56,662)	...	394,862
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services							
Correctional programs							
...	568,000	...	500,968	408,440	92,528	...	504,445
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services							
...	...	...	...	350,856	...	...	1,184,669
Technical and inmate services							
...	...	...	...	350,856	...	...	1,184,669
...	...	...	...	350,856	...	...	1,184,669
...	...	...	...	136,137	(15,571)	...	119,579
...	1,090,000	1	1,556,391	1,532,971	23,420	...	2,249,740
Royal Canadian Mounted Police							
Grants							
...	2,019	...	2,019	...	2,019	...	4,224
...	2,019	...	2,019	2,207	(188)	...	472
...	1,000,000	...	1,000,000	624,808	375,192	...	614,410
...	31,000,000	...	28,513,144	28,513,144	...	...	29,251,020
...	8,000,000	...	9,242,788	9,242,788	...	...	7,694,094

(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty

...	100,000	...	(19,778)	80,222	80,222	...	...	79,534
...	40,104,038	...	(1,263,846)	38,840,192	38,463,169	377,023	...	37,643,754
Total—Grants								
Contributions								
Law enforcement services								
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses								
...	410,210	...	...	410,210	290,533	119,677	...	306,529
Program Summary by Activity								
...	410,210	...	...	410,210	290,533	119,677	...	306,529
...	40,104,038	...	(1,263,846)	38,840,192	38,463,169	377,023	...	37,643,754
...	40,514,248	...	(1,263,846)	39,250,402	38,753,702	496,700	...	37,950,283
...	92,672,948	1	(10,797,455)	81,875,494	80,030,992	1,844,502	...	72,454,937

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Correctional Service				
Budgetary (respendable revenues)				
CORCAN	50,900,000	55,674,115	52,223,016	
Total budgetary	50,900,000	55,674,115	52,223,016	
Non-budgetary (respendable receipts)				
Parolees' Loan Account	...	21,424	16,600	
Total non-budgetary	...	21,424	16,600	
Total Program—				
Budgetary	50,900,000	55,674,115	52,223,016	
Non-budgetary	...	21,424	16,600	
Royal Canadian Mounted Police				
Budgetary (respendable revenues)				
Operations	709,291,000	704,275,568	707,384,307	
Community bases/contract policing	...	25,742,377	12,550,663	
Aboriginal policing	709,291,000	730,017,945	719,934,970	
Law enforcement services				
Police information retrieval system	3,461,000	2,534,753	3,788,921	
Corporate management				
Miscellaneous	40,000	...	...
Administration				
Miscellaneous	600,000	...	41,963	
Total Program—Budgetary	713,392,000⁽¹⁾	732,552,698	723,765,854	
Total Ministry—				
Budgetary	764,292,000	788,226,813	775,988,870	
Non-budgetary	...	21,424	16,600	

(1) This amount was increased to \$732,552,698 during the year.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	42		33	
Total tax revenues	42		33	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	19,343	195,087		
Other Government departments	...	979		
Adjustments to prior year's payables	352,430	2,338,397		
	371,773	2,534,463		
Service fees	1,175	254		
Proceeds from the disposal of surplus Crown assets	4,621	2,890		
Miscellaneous non-tax revenues	595	474		
Total non-tax revenues	378,164	2,538,081		
Total Department	378,206	2,538,114		
Canadian Security Intelligence Service				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	204,174	847,272		
Adjustments to prior year's payables	654,924	244,408		
	859,098	1,091,680		
Proceeds from the disposal of surplus Crown assets	120,083	125,969		
Miscellaneous non-tax revenues	36,374	22,393		
Total Program	1,015,555	1,240,042		
Correctional Service				
Tax revenues—				
Goods and services tax	785,391	752,548		
Total tax revenues	785,391	752,548		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	3,597,249	438,711		
Adjustments to prior year's payables	2,154,073	1,500,089		
	5,751,322	1,938,800		

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Privileges, licences and permits—			Royal Canadian Mounted Police		
Rentals	166,506	427,951	Tax revenues—		
Board and lodging—Inmates	456,067	225,408	Goods and services tax	239,748	279,272
	622,573	653,359	Total tax revenues	239,748	279,272
Service fees—			Non-tax revenues—		
Laundry service	2,405	741	Return on investments—		
Inmate maintenance—Contracted (federal-provincial agreements)	126,804	58,114	Other accounts—		
Psychiatric services—Contracted	974,702	943,957	Loans and advances to persons posted abroad—		
Access to information fees	1,263	564	Interest	1,075	13,247
	1,105,174	1,003,376	Transfer of profit	12,998	19,090
Proceeds from sales—				14,073	32,337
Canteen sales—Inmate	8,852,942	8,871,940	Refunds of previous years' expenditures—		
Sale of manufactured products	52,994	25,504	Repayment by provinces for various investments	10,548	23,787
	8,905,936	8,897,444	Repayment for services rendered to other Government departments	262,505	330,869
Proceeds from the disposal of surplus Crown assets	391,804	519,684	Repayment for repairs to motor vehicles	248,191	274,142
Miscellaneous non-tax revenues—			Refunds from private firms	1,284,175	1,764,883
Fines and forfeitures	182,950	190,311	Sundries	24,532	12,266
Provincial sales tax commissions	2,947	798		1,829,951	2,405,947
Claims for the Crown	28,764	21,839	Privileges, licences and permits—		
Premium and discount on exchange	60	3,464	Rental of public buildings and property	6,337,814	6,414,332
Meal sales	83,255	41,621	Paid parking	40,313	33,001
Miscellaneous	77,423	113,708		6,378,127	6,447,333
	375,399	371,741	Service fees—		
Total non-tax revenues	17,152,208	13,384,404	Access to information	3,117	2,715
Total Program	17,937,599	14,136,952	Proceeds from sales—		
National Parole Board			Sale of cloth to manufacturers	771,712	1,009,132
Non-tax revenues—			Sale of kit and clothing to members	343,539	359,618
Refunds of previous years' expenditures—			Sale of kit and clothing to provinces for auxiliary members	188,837	267,765
Refunds of previous years' expenditures	153	5,641	Royal Canadian Mounted Police Mess meals—		
Adjustments to prior year's payables	8,212	24,432	Paylist deductions	1,269,282	426,765
	8,365	30,073	Taxable cash sales	609,730	692,726
Service fees—			Non-taxable cash sales	741,390	837,617
Pardon service fees	615,650	...	Per-diem board Mess payments	486,297	454,372
Miscellaneous	246	122	Sale of ammunition to members	10,174	674
	615,896	122 ⁽¹⁾	Sale of breathalyser supplies	12,211	3,623
Total Program	624,261	30,195	Sale—Accident report/photo	122,058	113,987
			Quarterly subscription fees	49,463	77,626
			Sundry sales	81,548	28,562
				4,686,241	4,272,467

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	5,407,046	4,749,706	Royal Canadian Mounted Police Public Complaints Commission		
Miscellaneous non-tax revenues—			Non-tax revenues—		
Payment to Royal Canadian Mounted Police Officers Pension Fund	17,563	19,269	Refunds of previous years' expenditures—		32
Payment for Musical Ride performances	67,290	38,985	Refunds of previous years' expenditures	...	4,106
Damage assessment against members—Motor vehicles	8,355	9,782	Adjustments to prior year's payables	...	
Payment for training services at Depot	125,362	68,828	Total Program	...	4,138
Compensation for provincial sales tax	90	13,077	Ministry Summary		
Insurance refund—Members injury accident	133	398	Tax revenues—		
Sundries	77,753	178,378	Goods and services tax	1,025,181	1,031,853
Total non-tax revenues	296,546	328,717	Total tax revenues	1,025,181	1,031,853
Total Program	18,615,101	18,239,222	Non-tax revenues—		
Royal Canadian Mounted Police External Review Committee			Return on investments	14,073	32,337
Non-tax revenues—			Refunds of previous years' expenditures	8,822,597	8,005,101
Refunds of previous years' expenditures—			Privileges, licences and permits	7,000,700	7,100,692
Refunds of previous years' expenditures			Service fees	1,725,362	1,006,467
Adjustments to prior year's payables	42	...	Proceeds from sales	13,592,177	13,169,911
	2,046	...	Proceeds from the disposal of surplus Crown assets	5,923,534	5,398,249
Total Program	2,088	...	Miscellaneous non-tax revenues	708,914	723,325
			Total non-tax revenues	37,787,377	35,436,082
			Total Ministry	38,812,558	36,467,935

(1) Amends previous year's *Public Accounts of Canada*.

SECTION 23

1995-96

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Civil Aviation Tribunal

Grain Transportation Agency
Administrator

National Transportation Agency

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Department

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Policy and coordination

The policy and coordination activity is responsible for coordination of transportation policy, involving the marine, air and surface modes and Crown corporations; provision of secretariat services; compliance with *Access to Information/Privacy/Canadian Human Rights Act*; short and long-term strategic policy planning and development; economic analysis; research and development; management of provision of financial support for marine, air and surface transportation systems including VIA Rail, the hopper car program, Economic and Regional Development Agreements (ERDAs), ferry services consisting of Marine Atlantic, private operators and provincial authorities, Canada Ports Corporation, and the St. Lawrence Seaway Authority (including Jacques Cartier and Champlain Bridges).

Marine

Marine activity encompasses the development, promulgation and enforcement of policies, regulations and standards relative to commercial marine transportation; emergency planning; the development, administration and maintenance of public harbours and ports; and pollution prevention.

Also included and enabled through Crown corporations and other entities are the provision of pilotage services within Canadian waters; the development, operation and maintenance of nine commission harbours; and the operation of the vessel M.V. Arctic.

Aviation

The aviation activity is responsible for the development and operation of essential air navigation facilities and services including provision of policies, plans and procedures, flight calibration/inspection services and aeronautical information; provision of reliable air navigation facilities, electronic systems and equipment; maintaining the safe, orderly and expeditious flow of air traffic through control and guidance of aircraft movement in airspace and on airport manoeuvring areas; regulation and control of civil aviation activities including detection of unsafe conditions; promotion of safety; and provision of aircraft services to Transport Canada and other federal departments and agencies.

Airports

Airports is responsible for the development, maintenance and operation of civil airport facilities and services in Canada, applying a commercially-oriented management approach to lead to system self-sufficiency. Airport operations involve provision of services to passengers and aircraft such as emergency response services, and the maintenance and upkeep of airport facilities including terminals, parking facilities, runways, roads, mechanical and electrical equipment. Transport Canada whether through ownership, operation, subsidy or a combination thereof, continues to be involved with eight major international airports and 130 national, regional and local airports. The operation of 4 of these

8 international airports (Vancouver, Edmonton, Calgary, Montreal) was transferred to Local Airport Authorities in 1992.

Surface

The surface group is responsible for the development, implementation and monitoring of policies and programs concerning railway safety, road safety and motor vehicle regulation, and transport of dangerous goods, and for the development, preparation and maintenance of emergency plans and procedures for the surface modes during national emergencies.

Departmental administration

The departmental administration activity provides direction and management to the Department and Crown corporations through the Executive Offices of the Minister and Deputy Minister. The Assistant Deputy Minister (ADM) Finance and Administration centrally controls and provides services to the Department in areas of finance, planning and programming, cost recovery and economic evaluation, general administrative services, management systems, communications and informatics, and materiel and contracting. The ADM Personnel centrally controls and provides personnel and training services to the Department. Other services include internal audit, program evaluation and review, public affairs, legal counsel, security and emergency planning.

Civil Aviation Tribunal

Objective

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Grain Transportation Agency Administrator**Objective**

To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export positions in a prompt, efficient and orderly manner.

Activity Description*Grain Transportation Agency Administrator*

Co-ordination and management of grain handling and transportation so that grain moves in a prompt, efficient and orderly manner for the maximum benefit of producers. This includes allocating railway cars to grain shippers; identifying, developing and implementing system efficiencies; developing and implementing a notional scheme of performance objectives for system participants; managing the Government-owned hopper car fleet; administering trucking agreements; providing secretariat

functions, research and support to the Senior Grain Transportation Committee; implementing a public information program for grain producers and others on system performance and evaluation.

National Transportation Agency**Objective**

To contribute to the attainment of an efficient and effective national transportation system that serves the needs of shippers, carriers and travellers, through the economic regulation of carriers and modes of transportation that come under federal jurisdiction.

Activity Description*Rail transportation*

Activities involve the evaluation of rail network rationalization proposals, including notices of conveyance of rail lines and the resolution of applications for the modification of existing rail infrastructure. Activities also encompass resolving and processing disputes, complaints and applications from shippers, carriers, travellers and other interested parties, through informal and formal investigations, mediation and final offer arbitration mechanisms; filing confidential contracts, examination and filing of various tariffs and related documents as required under the relevant federal statutes and regulations; investigating upon opposition, proposed acquisitions and mergers involving Canadian rail transportation undertakings and issuing rail certificates. It also involves the payment of subsidies in support of transportation services and

the prescription of rail costs and losses, freight rates and the calculation of compensatory rates in accordance with legislation, audits of charges to VIA, losses associated with the operation of certain non-VIA passenger trains and branch lines and the regulation of railway accounting.

Air and accessible transportation

This activity encompasses the licensing of Canadian and foreign air carriers for their operations involving Canada and the enforcement of requirements established by Agency regulations and licences and by international agreements; the participation in the negotiation and implementation of international air agreements; the resolution, in a timely and inexpensive manner as well as in accordance with relevant legislation, of disputes involving shippers, travellers, carriers and other interested parties; the investigation, in case of objection, of proposed acquisitions and mergers involving air carriers; the investigation of complaints and the establishment of regulations to ensure that terms and conditions of carriage do not constitute an undue obstacle to the mobility of persons with disabilities.

Marine and trucking transportation

The marine and trucking activity encompasses the licensing of certain Canadian and foreign marine carriers in respect of their domestic operations and the enforcement of requirements established by Agency regulations and licenses; the resolution and investigation of disputes involving shippers, travellers, carriers and other interested parties; when opposed, investigation of proposed acquisitions and mergers involving marine and motor vehicle transportation undertakings; administration of the

Shipping Conferences Exemption Act, 1987; processing of applications for commodity pipeline permits; the investigation of pilotage tariff proposals against which objections have been filed; and administration of the *Atlantic Region Freight Assistance Act* and *Maritime Freight Rates Act* which provide subsidies for the movement of goods from and within Atlantic Canada.

Members and regulatory support

This activity includes the Agency members, and legal and regulatory support services which support Agency regulatory activities. It also includes annually monitoring and reporting activities relating to the effect of the Government's economic regulatory approach to the Canadian transportation system.

Administration

This activity comprises the Corporate Services Branch, the internal audit and the communications directorates which provide a complete range of management processes and administrative services, in compliance with Government administrative policy, in the most efficient and economical manner.

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Available for use in subsequent years		Used in the previous year	
	\$	\$	\$			\$	\$	\$				
...	397,741,000	...	...	397,741,000	1	Department^{(2), (3)}						
...	...	27,266,269	...	27,266,269	1a	Operating expenditures						
...	...	...	2,555,001	2,555,001		Transfer of \$2,555,001 from Transport Vote 45						
...	...	...	...	(419,202,000)		Transfer from Vote 45						
...	...	...	...	(8,360,269)		Transfer to: Vote 1 (Fisheries and Oceans)						
...	397,741,000	27,266,269	(425,007,268)	1		Total—Vote 1						130,837,735
...	506,785,000	...	...	506,785,000	5	Capital expenditures						
...	...	1	...	2,040,999	5a	Transfer of \$2,040,999 from Transport Vote 45						
...	...	...	...	(90,787,999)		Transfer from Vote 45						
...	...	...	...	(28,555,730)		Transfer to: Vote 5 (Fisheries and Oceans)						
...	...	...	...	(3,489,999)		Vote 10						
...	506,785,000	1	(120,792,729)	385,992,272		Vote 25						
...	329,139,000	...	...	329,139,000	10	Total—Vote 5						428,257,110
...	...	24,304,000	...	24,304,000	10a	Grants and contributions						
...	...	...	...	...	10b	Transfer of \$5,400,000 from Transport Vote 20, and \$3,143,000 from Transport Vote 45						
...	...	...	...	8,360,269		Transfer of \$8,360,269 from Transport Vote 1, and \$28,555,730 from Transport Vote 5						
...	...	1	...	1		Transfer from: Vote 1						
...	...	...	...	28,555,730		Vote 5						
...	...	...	...	5,400,000		Vote 20						
...	...	...	...	3,143,000		Vote 45						
...	329,139,000	24,304,001	45,458,999	398,902,000		Total—Vote 10						336,278,870
...	33,822,000	...	...	33,822,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.						
...	...	...	...	(4,000,000)		Transfer to Vote 25						
...	33,822,000	...	...	29,822,000		Total—Vote 15						32,589,000
...	111,910,000	...	...	111,910,000	20	Payments to Marine Atlantic Inc.						
...	...	...	...	(5,400,000)		Transfer to: Vote 10						
...	...	...	...	(5,510,000)		Vote 25						
...	...	...	...	(993,999)		Vote 35						
...	111,910,000	...	(11,903,999)	100,006,001		Total—Vote 20						112,376,367

Ministry Summary—Continued

Source of authorities						Disposition of authorities									
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years		Used in the previous year	
	\$	\$	\$				\$	\$	\$	\$	\$	\$			
...	287,977,000	...	...	...	287,977,000	25	Payments to VIA Rail Canada Inc.							
...	...	...	1	...	3,489,999	25b	Transfer of \$3,489,999 from Transport Vote 5, \$4,000,000 from Transport Vote 15, and \$5,510,000 from Transport Vote 20							
...	...	...	...	...	4,000,000		Transfer from: Vote 5							
...	...	...	...	...	5,510,000		Vote 15							
...	...	...	...	...	5,510,000		Vote 20							
...	287,977,000	1	12,999,999	...	300,977,000		Total—Vote 25							...	301,021,166
...	2,000,000	...	...	...	2,000,000	30	Payments to the St. Lawrence Seaway Authority for the Valleyfield Bridge							
...	...	...	...	(1,921,410)	(1,921,410)		Transfer to Vote 36b							
...	2,000,000	(1,921,410)	78,590		Total—Vote 30						
...	4,340,000	...	...	...	4,340,000	35	Payments to the Laurentian Pilotage Authority							
...	...	1	...	...	993,999	35b	Transfer of \$993,999 from Transport Vote 20							
...	...	...	...	...	993,999		Transfer from Vote 20							
...	4,340,000	1	993,999	...	5,334,000		Total—Vote 35							263,660	3,643,223
...	...	1	...	...	1,921,410	36b	Payments to the Canada Ports Corporation—Transfer of \$1,921,410 from Transport Vote 30							
...	...	...	...	...	1,921,410		Transfer from Vote 30							
...	...	1	1,921,410	...	1,921,411		Total—Vote 36b							1	875,000
...	48,645	...	...	...	48,645	(S)	Minister of Transport—Salary and motor car allowance							
...	6,664,000	...	(1,619,772)	...	5,044,228	(S)	Termination of tolls—Victoria Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)							...	48,645
...	124,765,000	...	(24,216,144)	...	100,548,856	(S)	Contributions to employee benefit plans							...	2,652,792
...	...	1,100,927,774	89,234	...	1,101,017,008	(S)	Adjustment to the Accounts of Canada pursuant to the <i>CN Commercialization Act</i>							...	94,515,000
...	352,718	...	352,718	(S)	Refunds of amounts credited to revenues in previous years						
...	16,684	(S)	Collection agency fees							...	229,857
...	16,684									...	9,919

(S) Spending of proceeds from the disposal of surplus

Crown assets:

Unused proceeds from the previous year
 Proceeds received during the year
 Transfer to Fisheries and Oceans (Canadian coast guard)

2,108,197 ... 2,108,197
 ... 2,705,415
 ... (89,500)

Total—Spending of proceeds from the disposal of surplus Crown assets

2,108,197 ... 2,615,915 4,724,112

2,600,000 16,112 2,108,000 8,150,000

Appropriations not required for the current year

2,108,197 1,805,191,645 1,152,498,048 (525,012,364) 2,434,785,526

2,249,230,417 183,447,109 2,108,000 1,452,130,986

(L) Payment in accordance with an agreement made pursuant to section 12 of the *CN Commercialization Act* (Gross)

... 900,000,000 99,785,340 999,785,340

999,785,340

(L) Loans to the Canada Ports Corporation for working capital pursuant to the *Canada Ports Corporation Act*, sections 26 and 52. Limit \$10,000,000 (Net)

... 10,000,000

... 10,000,000

(L) Loans pursuant to the *St. Lawrence Seaway Authority Act*, section 28. Limit \$10,000,000 (Net)

... 10,000,000

... 10,000,000

Total non-budgetary

... 900,000,000 99,785,340 1,019,785,340

999,785,340

Total Department—

Budgetary

Non-budgetary

2,108,197 1,805,191,645 1,152,498,048 (525,012,364) 2,434,785,526

2,249,230,417 183,447,109 2,108,000 1,452,130,986⁽²⁾⁽³⁾

20,000,000 ... 900,000,000 99,785,340 1,019,785,340

999,785,340

Civil Aviation Tribunal

Program expenditures

Contributions to employee benefit plans

... 843,000 ... 62,000

777,168 65,832 ... 874,446

Total Program—Budgetary

... 905,000 ... 905,000

839,168 65,832 ... 937,446

Grain Transportation Agency Administrator⁽³⁾

Program expenditures

Transfer to: Vote 1

Vote 5

Vote 10

... 7,739,000 ... (2,555,001) (2,555,001)

...

... (2,040,999) (2,040,999)

...

... (3,143,000) (3,143,000)

...

... (7,739,000)

...

Total—Vote 45

Contributions to employee benefit plans

... (193,000) ...

...

Total Program—Budgetary

... 7,932,000 ... (7,932,000)

...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	27,407,000	...	...	27,407,000	50	National Transportation Agency			
...	...	...	226,468	226,468		Program expenditures			
...	27,407,000	...	226,468	27,633,468		Transfer from TB Vote 5 ⁽¹⁾			
...	559,300,000	(349,300,000)	(198,349)	209,801,651	(S)	Total—Vote 50			
...	7,472,000	...	2,234,680	9,706,680	(S)	Payments to railway companies under the <i>Western Grain Transportation Act</i>			
...	13,055,000	...	(3,378,786)	9,676,214	(S)	Payments to railway and transportation companies under the <i>Railway Act</i>			
...	90,433,000	(55,950,000)	930,309	35,413,309	(S)	Payments to railway companies under the <i>National Transportation Act, 1987</i>			
...	9,100,000	(6,870,000)	(60,896)	2,169,104	(S)	Payments to railway, marine and trucking companies under the <i>Atlantic Region Freight Assistance Act</i>			
...	2,873,000	...	144,000	3,017,000	(S)	Payments to railway companies under the <i>Maritime Freight Rates Act</i>			
207	...	...	14,290	14,497	(S)	Contributions to employee benefit plans			
207	709,640,000	(412,120,000)	(88,284)	297,431,923		Spending of proceeds from the disposal of surplus Crown assets			
2,108,404	2,523,668,645	740,378,048	(533,032,648)	2,733,122,449		Total Program—Budgetary			
20,000,000	...	900,000,000	99,785,340	1,019,785,340		Total Ministry—			
						Budgetary			
						Non-budgetary			

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Non-budgetary authority (loan, investment or advance).

(2) Treasury Board Vote 5—Government contingencies.

(3) During the year, Grain Transportation Agency Administrator was transferred to the Department of Transport. Therefore, the previous year's expenditures have been restated by \$12,820,236.

(4) During the year, the Canadian coast guard activity was transferred to the Ministry of Fisheries and Oceans. Therefore, the previous year's expenditures have been restated by \$534,918,676.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Policy and coordination—																		
Budgetary	1,570,926,607	1,567,524,832	626,000	607,944	345,046,378	340,023,007	18,600	35,520	...	1,916,580,385	1,908,120,263	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	70,821,829	70,397,596	17,052,000	12,614,710	11,795,050	10,067,493	...	...	...	...	...	...	...	...	...	...	...	...
Aviation	654,616,261	647,924,962	202,295,072	120,768,057	431,900	330,244	784,167,600	20,980,932	...	1,019,785,340	999,785,340	...	...	...	...	...	...	...
Airports	289,261,127	255,300,715	138,321,500	135,701,672	35,260,000	35,152,579	324,853,951	367,930,325	...	...	...	...	...	...	...	...	...	...
Surface	37,010,553	36,801,757	3,894,000	3,472,212	8,493,350	8,463,297	410,000	596,746	...	...	...	...	...	...	...	...	...	...
Departmental administration	181,627,800	176,894,735	23,803,700	23,779,358	23,550	23,550	30,333,000	29,998,940	...	...	...	...	...	...	...	...	...	...
Grain transportation agency administrator	...	...	...	...	2,894,000	1,869,861	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total—																		
Budgetary	2,804,264,177	2,754,844,597	385,992,272	296,943,953	403,946,228	395,930,031	1,159,417,151	1,198,488,164	...	2,434,785,526	2,249,230,417	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures(1,159,417,151)(1,198,488,164)																		
Total Department—	1,644,847,026	1,556,356,433	385,992,272	296,943,953	403,946,228	395,930,031	...	...	...	2,434,785,526	2,249,230,417	...	...	...	...	2,434,785,526	2,249,230,417	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	905,000	839,168	...	...	...	...	...	...	...	905,000	839,168	...	...	...	...	905,000	839,168	...
Civil Aviation Tribunal																		
Review and appeal hearings	905,000	839,168	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	905,000	839,168	...	...	...	...	...	...	...	905,000	839,168	...	...	...	...	905,000	839,168	...
National Transportation Agency																		
Rail transportation	7,642,504	7,911,763	103,000	7,246	229,184,545	229,184,545	...	...	...	...	...	...	...	...	...	...	...	...
Air and accessible	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine and trucking transportation	6,681,187	6,369,829	93,000	50,496	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Members and regulatory support	2,131,027	3,584,068	35,000	2,955	37,582,412	37,582,412	...	...	...	...	...	...	...	...	...	...	...	...
Administration	6,779,552	5,821,337	74,000	6,220	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Administration	6,882,696	6,765,906	243,000	132,649	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	30,116,966	30,450,903	548,000	199,566	266,766,957	266,766,957	...	...	...	297,431,923	297,417,426	...	...	...	...	297,431,923	297,417,426	...
Total Ministry—																		
Budgetary	1,675,868,992	1,587,646,504	386,540,272	297,143,519	670,713,185	662,696,988	...	...	...	2,733,122,449	2,547,487,011	...	...	...	...	2,733,122,449	2,547,487,011	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	1,675,868,992	1,587,646,504	386,540,272	297,143,519	670,713,185	662,696,988	...	...	...	2,733,122,449	2,547,487,011	...	...	...	...	2,733,122,449	2,547,487,011	...

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates					Variance		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department ⁽¹⁾⁽²⁾									
Grants									
Policy and coordination									
...	21,363,800	...	(41,600)	21,322,200	21,322,197	3	...	...	22,750,792
...	...	...	...	19,000,000	19,000,000	...	...	...	31,000,000
...	21,363,800	...	18,958,400	40,322,200	40,322,197	3	...	...	53,750,792
Marine									
...	...	...	10,000,000	10,000,000	10,000,000	...	...	...	...
...	...	...	67,000	67,000	67,493	(493)	...	...	1,400
...
...	...	...	10,067,000	10,067,000	10,067,493	(493)	...	...	1,400
Aviation									
...	13,050	...	...	13,050	13,050	...	...	...	13,047
Departmental administration									
...	15,700	...	...	15,700	15,700	...	...	...	16,500
...	21,392,550	...	29,025,400	50,417,950	50,418,440	(490)	...	...	53,781,739
Contributions									
...	415,000	...	26,050	441,050	441,013	37	...	...	460,013
...	11,822,000	...	(2,274,100)	9,547,900	9,547,820	80	...	...	10,324,189
...	14,725,200	...	3,482,000	18,207,200	18,207,173	27	...	...	19,114,699
...	5,772,000	...	(1,811,000)	3,961,000	3,960,967	33	...	...	3,264,879
Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:									
...	3,520,000	...	(3,505,000)	15,000	15,000	...	...	...	581,809
...	14,250,000	...	18,450,000	32,700,000	32,700,000	...	...	...	10,900,000
...	21,000,000	...	...	21,000,000	20,999,999	1	...	...	25,126,816
...	...	...	...	...	20,999,999	...	...	...	33,932,415

Canadian Trucking Research Institute	400,000	...	...	...	400,000	...	...	...	650,000
(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	...	...	...	(1,619,772)	5,044,228	...	...	...	2,652,792
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	...	...	...	(167,100)	1,333,300	...	...	...	1,389,844
Strategic Capital Investment Initiative—Highways	...	...	...	4,751,300	115,466,300	...	...	...	126,964,511
Rail	...	...	...	(10,000,000)	...	...	...	...	...
Harbours and wharves	...	...	...	(154,300)	645,700	...	...	...	356,000
Contribution to the Canadian Council of Motor Transport Administrators to maintain, upgrade and enhance the Interprovincial Record Exchange System	...	...	...	...	18,000	...	...	...	22,331
Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development:	...	...	...	...	...	...	...	...	...
Province of Quebec (Economic and Regional Development Agreement)	2,610,000	...	...	(2,610,000)	...	...	...	...	5,746,541
Fixed Link Highway Improvement Agreement—	...	...	...	...	...	...	...	...	...
New Brunswick	14,050,000	...	...	(7,027,250)	7,022,750	...	...	...	...
Prince Edward Island	7,340,000	...	...	(845,950)	6,494,050	...	...	...	6,500,000
Increased contributions to provinces in respect of the Atlantic region freight assistance transition program	...	24,304,001	...	24,387,199	48,691,200	...	...	...	...
Contribution to the National Safety Code in support of the uniform application of NSC standards	...	...	...	3,716,500	3,716,500	...	...	...	...
Contribution to La Fondation Paul Gérin-Lajoie in support of an educational project in French immersion and French language primary schools	...	...	...	...	20,000	...	...	...	...
Items not required for the current year	...	...	...	20,000	...	...	...	...	1,271,058
Marine	255,601,600	24,304,001	24,818,577	304,724,178	299,700,810	5,023,368	...	...	249,257,898
Contribution to the Canadian Red Cross Society in respect of its boating safety program	...	...	...	...	203,050	...	...	...	...
Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	1,500,000	...	...	25,000	1,500,000	...	...	...	...
Contribution for the Inuit Circumpolar Conferences	...	...	...	...	25,000	...	...	...	246,635
Items not required for the current year	...	...	...	...	...	...	...	...	...
Aviation	1,703,050	...	...	25,000	1,728,050	...	...	...	246,635
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	121,100	...	...	54,650	175,750	...	...	...	161,932
Contributions to flying clubs, schools and instructors	64,800	...	...	(64,800)	...	...	...	...	...

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Variance	
\$	\$	\$	\$	\$	\$	\$	\$
...	13,050	...	50	13,100	13,062	38	...
...	...	...	230,000	230,000	230,000	...	...
...	198,950	...	219,900	418,850	317,194	101,656	...
...	12,176,800	...	6,857,200	19,034,000	19,032,566	1,434	...
...	19,000,000	...	(17,305,000)	1,695,000	1,692,748	2,252	...
...
...	450,100	...	(19,100)	431,000	430,851	149	...
...	11,000,000	...	(1,370,000)	9,630,000	9,564,535	65,465	...
...	6,026,000	...	(1,556,000)	4,470,000	4,431,879	38,121	...
...	48,652,900	...	(13,392,900)	35,260,000	35,152,579	107,421	...
Surface							
Payments in support of crossing improvements approved under the <i>Railway Safety Act</i>							
...	8,050,500	...	198,000	8,248,500	8,216,835	31,665	...
...	45,850	...	1,000	46,850	46,462	388	...
...	150,000	...	50,000	200,000	200,000	...	...
...	8,246,350	...	249,000	8,495,350	8,463,297	32,053	...
Departmental administration							
...	7,850	...	...	7,850	7,850	...	...

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Total available for use		Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	579,827,000	(349,300,000)	(1,342,455)	229,184,545	229,184,545	...	...	671,304,755
...	99,533,000	(62,820,000)	869,412	37,582,412	37,582,412	...	...	107,079,842
...	4,000	...	(4,000)	...	...	...	...	3,497
...	679,364,000	(412,120,000)	(477,043)	266,766,957	266,766,957	...	...	778,388,094
Program Summary by Activity								
Rail transportation								
Marine and trucking transportation								
Members and regulatory support								
Total Program								
...	1,018,310,250	(387,815,999)	40,218,934	670,713,185	662,696,988	8,016,197	...	1,117,319,756 ⁽¹⁾
Total Ministry								

(S) Statutory transfer payment.

(1) During the year, the Canadian coast guard activity was transferred to the Ministry of Fisheries and Oceans. Therefore, the previous year's transfer payments have been restated by \$1,569,173.

(2) During the year, Grain Transportation Agency Administrator was transferred to the Department of Transport. Therefore, the previous year's transfer payments have been restated by \$2,251,042.

Department ⁽¹⁾ Budgetary (respendable revenues)	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
Policy and coordination	\$	\$	\$	\$
Miscellaneous	...	35,520	...	32,667
Marine				
Wharfrage and harbour dues	14,203,000	11,324,848	8,977,061	
Ship safety and registration tariffs	4,901,000	5,480,440	3,658,352	
Miscellaneous	...	4,175,644	2,557,440	
	19,104,000	20,980,932	15,192,853	
Aviation				
Sales, rentals and licences	9,846,000	5,448,142	2,853,568	
International En Route fees	52,558,000	67,935,879	36,241,532	
Other service fees	1,199,000	1,682,593	955,786	
Recoveries from marine/coast guard and telecommunication services	14,634,000	13,063,295	13,844,722	
Regulatory approvals	549,000	645,045	444,918	
Recoveries from atmospheric environment service for electronics maintenance/weather observation	28,000	60,802	145,055	
Other recoveries	1,144,000	1,315,111	1,859,859	
Recoveries from Department of National Defence for maintenance of executive fleet	7,365,000	6,069,942	2,508,424	
Air transportation tax	620,400,000	682,722,892	588,807,413	
	707,723,000	778,943,701	647,661,277	
Airports				
Rentals	46,439,000	44,657,554	52,949,274	
Concessions	88,239,000	98,678,916	90,018,167	
Landing fees	88,408,000	91,901,211	85,091,992	
General terminal fees	49,672,000	54,833,500	44,777,356	
Miscellaneous	9,550,000	11,491,435	10,893,664	
Lease payments	28,099,000	65,633,816	17,100,233	
Recoveries from air navigation services for accommodation and maintenance services	...	121,915	43,992	
Recoveries from environmental services program for weather services	300,000	108,286	230,915	
Recoveries from Royal Canadian Mounted Police	...	503,822	463,792	
Local airports authority chanel receipts	...	...	(130)	1,707,673
Miscellaneous	545,000	...	...	...
	311,252,000	367,930,325	303,277,058	
Surface				
Road safety and motor vehicle regulation	310,000	508,554	865,731	
Miscellaneous	...	90,192	12,141	
	310,000	598,746	877,872	
Departmental administration				
Miscellaneous	...	110,204	2,459,768	
Recoveries from electronic data processing and other informatic services	8,250,000	8,173,906	8,192,124	
Recovery of costs for management development and other training courses at departmental facilities	20,907,000	21,714,830	15,238,866	
	29,157,000	29,998,940	25,890,758	
Total Department—Budgetary	1,067,546,000⁽²⁾	1,198,488,164	992,932,485⁽¹⁾	
Total Ministry—Budgetary	1,067,546,000	1,198,488,164	992,932,485⁽¹⁾	

⁽¹⁾ During the year, the Canadian coast guard activity was transferred to the Ministry of Fisheries and Oceans. Therefore, the previous year's amounts have been restated by \$9,352,785.

⁽²⁾ This amount was increased to \$1,159,417,151 during the year.

[illegible]

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	14,290	1,108
Miscellaneous non-tax revenues—		
Sundries	132	65
Total non-tax revenues	7,734,804	2,660,929
Total Program	7,736,225	2,661,059
Ministry Summary		
Tax revenues—		
Goods and services tax	29,063,649	23,612,986
Total tax revenues	29,063,649	23,612,986
Non-tax revenues—		
Return on investments	23,083,451	24,325,300
Refunds of previous years' expenditures	23,970,071	15,765,362
Privileges, licences and permits	19,991	7,058,154
Service fees	586	1,592
Proceeds from sales	195,966	8,913
Proceeds from the disposal of surplus Crown assets	2,630,205	8,164,811
Miscellaneous non-tax revenues	9,518,160	10,241,554
Total non-tax revenues	59,418,430	65,565,686
Total Ministry	88,482,079	89,178,672

(1) During the year, Grain Transportation Agency Administrator was transferred to the Department of Transport. Therefore, the previous year's revenues have been restated by \$7,294,943.

SECTION 24

1995-96

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

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Revenues	24.8

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for managing the Government's financial, human and materiel resources.

Activity Description*Expenditures management*

Provides leadership, direction, and advice to departments and agencies on expenditure managements regulatory affairs, and property and material management through the development of appropriate policies and procedures to support efficient and effective program delivery. Expenditure management also reviews departmental plans and programs, and provides advice and recommendations to the Government on specific proposals that:

- reflect the priorities that the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the financial resources, facilities, equipment, materials and supplies are used in operating programs; and
- develop the Estimates for the approval of Parliament.

Personnel management

Develops, communicates, and evaluates the human resources, official languages and employment equity policies and instruments that help departments

manage human resources and that promote effective employer-employee relations in the Public Service.

Financial and information management

Provides leadership to departments - through policies, standards, frameworks of accountability, and the promotion of best management practices - in the use of technology and information management, business process renewal, effective review, and sound financial and contracting management so that departments may provide innovative and affordable services to their clients.

Administration

Including executive direction for the Secretariat; and information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description*Government contingencies*

Provides funding for increased personnel costs arising out of negotiated and non-negotiated agreements and other payroll requirements not included in departmental Estimates and for expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Reprography

Provides funding for costs arising out of the negotiated licencing agreement which authorizes the copying of published works, subject to copyright, on a Government-wide basis.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description*Public Service insurance*

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the unemployment insurance premium reduction.

Public Service pensions

Provides for payments under the *Public Service Pension Adjustment Act* and for employer costs of pension and social security plans to which employees engaged locally outside of Canada are subject.

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in			Adjustments and transfers		Total available for use		Disposition of authorities		
	Main Estimates	Supplementary Estimates	\$			\$	\$	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	75,190,000	...	...	75,190,000	1	...	...	...	...	...
...	...	...	3,886,000	3,886,000		...	...	...	...	...
...	...	...	2,369,000	2,369,000		...	...	...	...	...
...	75,190,000	...	6,255,000	81,445,000		...	...	...	...	...
...	48,645	...	...	48,645	(S)	81,444,828	172	...	80,686,490	...
...	6,679,000	...	334,000	7,013,000	(S)	48,645	...	...	48,645	...
...	...	...	...	...	(S)	7,013,000	...	...	7,135,000	...
...	...	...	6,397	6,397	(S)	6,397	...	...	4,774	...
4,677	...	...	...	4,677	(S)	...	4,677	...	...	...
4,677	81,917,645	...	6,595,397	88,517,719		88,512,870	4,849	...	87,874,909	...
Total Program—Budgetary										
Government Contingencies and Centrally Financed Programs										
...	450,000,000	...	...	450,000,000	5	...	...	...	...	...
...	...	...	(132,478,286)	(132,478,286)		...	317,521,714	...	...	...
...	450,000,000	...	(132,478,286)	317,521,714		...	...	...	...	...
...	1,369,000	...	...	1,369,000	10	...	...	...	...	...
...	...	1,000,000	...	1,000,000	10b	...	...	...	...	...
...	...	...	(2,369,000)	(2,369,000)		...	...	...	...	...
...	1,369,000	1,000,000	(2,369,000)	...		...	...	...	...	...
...	451,369,000	1,000,000	(134,847,286)	317,521,714		...	317,521,714	...	...	...
Total Program—Budgetary										
Employer Contributions to Insurance Plans Program										
...	738,007,000	...	...	738,007,000	15	640,007,907	97,999,093	...	677,853,773	...
...	122,000	...	(20,628)	101,372	(S)	101,372	...	...	119,571	...
...	...	...	...	...	(S)	(4,813,105)	...	...	(9,637,364)	...

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	...	400,000,000	107,008,265	507,008,265	507,008,265	...	...	...
...	738,129,000	400,000,000	102,174,532	1,240,303,532	Total Program—Budgetary	1,142,304,439	97,999,093	668,335,980
4,677	1,271,415,645	401,000,000	(26,077,357)	1,646,342,965	Total Ministry—Budgetary	1,230,817,309	415,525,656	756,210,889

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secretariat												
Central Administration of the Public Service Program	18,235,401	17,807,212	140,000	568,189	...	...	...	...	...	...	18,375,401	18,375,401
Expenditures management	24,194,739	23,526,876	52,000	719,863	...	...	...	...	...	...	24,246,739	24,246,739
Personnel management	24,404,475	24,338,277	193,000	258,158	133,160	134,160	...	...	...	...	24,730,635	24,730,595
Financial and information management	21,040,944	20,733,072	...	303,063	124,000	124,000	...	...	...	...	21,164,944	21,160,135
Administration	87,875,559	86,405,437	385,000	1,849,273	257,160	258,160	...	...	...	...	88,517,719	88,512,870
Total Program—Budgetary												
Government Contingencies and Centrally Financed Programs	317,521,714	...	...	...	...	...	...	...	...	...	317,521,714	...
Government contingencies	...	...	...	...	...	...	...	...	...	...	...	...
Reprography	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	317,521,714	...	...	...	...	...	...	...	...	...	317,521,714	...
Employer Contributions to Insurance Plans Program	784,232,000	692,001,965	...	...	208,000	227,150	69,933,000	74,827,123	...	...	714,507,000	617,401,992
Public Service insurance	525,695,160	524,801,075	...	...	101,372	101,372	...	...	...	...	525,796,532	524,902,447
Public Service pensions	1,309,927,160	1,216,803,040	...	...	309,372	328,522	69,933,000	74,827,123	...	...	1,240,303,532	1,142,304,439
Sub-total	(69,933,000)	(74,827,123)	...	...	...	...	(69,933,000)	(74,827,123)	...	...	...	...
Revenues netted against expenditures	1,239,994,160	1,141,975,917	...	...	309,372	328,522	...	...	...	...	1,240,303,532	1,142,304,439
Total Program—Budgetary												
Total Ministry—Budgetary	1,645,391,433	1,228,381,354	385,000	1,849,273	566,532	586,682	...	...	...	...	1,646,342,965	1,230,817,309

Program Summary by Activity

...	208,000	...	208,000	Public Service Insurance	227,150	(19,150)	...	208,461
...	122,000	...	101,372	Public Service pensions	101,372	...	...	119,571
...	330,000	...	309,372	Total Program	328,522	(19,150)	...	328,032
...	461,000	...	566,532	Total Ministry	586,682	(20,150)	...	496,032

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Secretariat				
Employer Contributions to Insurance Plans Program				
Budgetary (respendable revenues)				
Public Service insurance	69,933,000	74,827,123	64,353,073	
Receipts from revolving funds				
Total Ministry—Budgetary	69,933,000	74,827,123	64,353,073	

Revenues

	Current year	Previous year
	\$	\$
Secretariat		
Central Administration of the Public Service Program		
Tax revenues—		
Goods and services tax	576,220	628,622
Total tax revenues	576,220	628,622
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	205,456	87,167
Adjustments to prior year's payables	190,240	31,501
	395,696	118,668
Service fees—		
Access to information requests	1,212	175
Proceeds from sales	5	150
Proceeds from the disposal of surplus Crown assets	...	4,677
Miscellaneous non-tax revenues—		
Parking fees	7,717,939	8,179,197
Recovery of employee benefits	39,556	25,632
Recovery of costs by employee pay deductions	...	4,828
Refunds of previous years' expenditures—Other		
government departments and agencies	1,317	...
Disciplinary penalties	26,640	58,290
Recovery of expenditures	6,737	12,250
Miscellaneous	121,345	110,079
	7,913,534	8,390,276
Total non-tax revenues	8,310,447	8,513,946
Total Ministry	8,886,667	9,142,568

SECTION 25

1995-96

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

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Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans, their dependants and other eligible persons.

Activity Description

Health care

The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments, social welfare counselling, prosthetic services and related training, allowances and ancillary benefits.

Pensions

Administration and payment of pensions and benefits for disability and death in accordance with the *Pension Act*, the *Veterans Benefit Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act*, Flying Accidents Compensation Regulations, and related Acts and Orders.

Economic support

Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons. These benefits include: payments under the *War Veterans Allowance Act* and in accordance with Part IX of the *Merchant Navy Veteran and Civilian War-related Benefits Act* and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized

welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans. Operation of two sheltered workshops to produce poppy emblems and memorial wreaths for the Royal Canadian Legion Poppy Day Campaign and various memorial occasions.

Departmental administration

Operation of the offices of the Secretary of State (Veterans), Deputy Minister, two Assistant Deputy Ministers and the managerial support functions of finance, personnel, management services, corporate services, communications, audit, security services, along with the coordination of access to information and privacy and carrying out the property management functions.

Canadian Pension Commission Program

Objective

To award disability pensions and associated benefits provided by the various statutory instruments under which it operates as compensation for disability or death related to military or other qualified service.

Activity Description

Pensions

Adjudicates and sets adjudicative policy under the *Pension Act*, the *RCMP Superannuation and Pension Continuation Acts*, Parts I to X of the *Merchant Navy Veteran and Civilian War-related Benefits Act* and various other Acts, Orders and Regulations. The Commission also administers and manages the War Veterans Distress Fund and other trust funds.

Bureau of Pensions Advocates Program

Objective

To ensure that persons seeking to establish claims under the *Pension Act* and related statutes or making an appeal under the *War Veterans Allowance Act* have access to an independent professional legal service providing a solicitor and client relationship.

Activity Description

Pensions

This Bureau provides legal aid to persons seeking to establish claims under the *Pension Act*, R.S. 1985, c. P-6, and allied statutes and orders or an appeal to the Veterans Appeal Board. This service is provided by professional advocates and support staff in 20 district offices located throughout Canada. The Bureau must accept all requests for assistance from eligible veterans or dependants of deceased veterans. The services of the Bureau are free but applicants may employ a private lawyer at their own expense or be represented by a service officer of an accredited veterans' organization.

Veterans Appeal Board Program

Objective

To provide a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their respective dependants in order to ensure they receive the full benefits they are entitled to under the *Pension Act*, the *War Veterans Allowance Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and related statutes.

Pensions

Provides a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their dependants on decisions rendered by the Entitlement and/or Assessment Boards of the Canadian Pension Commission and on appeals to rulings made by the Department of Veterans Affairs under the *Pension Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and the *War Veterans Allowance Act* respectively as well as other related statutes. The Board also interprets this legislation and is the final appeal level within Veterans Affairs.

Veterans Review and Appeal Board Program

Objective

To provide a review and appeal system to veterans, certain civilians and/or their respective dependants in order to ensure they receive the full benefits to which they are entitled to under the *Pension Act*, the *War Veterans Allowance Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and related statutes.

Pensions

Hears all applications for review from Veterans and others who are dissatisfied with the decisions rendered by the Department of Veterans Affairs respecting disability pensions, hears appeals from persons who are dissatisfied with the Board's review panel decisions, and hears final appeals respecting war veterans allowance from persons who are dissatisfied with decisions rendered by the Department. The Board also interprets the *Pension Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and the *War Veterans Allowance Act* as well as other related statutes.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	494,832,000	...	...	494,832,000	1	Veterans Affairs Program			
...	...	...	...	...	1a	Operating expenditures			
...	...	1	...	1		Transfer of \$5,808,965 from Veterans Affairs Vote 5			
...	...	...	...	...	1b	Transfer of \$4,822,999 from Veterans Affairs Vote 5			
...	...	1	10,631,964	10,631,964		Transfer from: Vote 5			
...	...	...	22,525,000	22,525,000		TB Vote 5 ⁽¹⁾			
...	494,832,000	2	33,156,964	527,988,966		Total—Vote 1	515,568,130	12,420,836	496,835,776
...	1,470,369,000	...	...	1,470,369,000	5	Grants and contributions			
...	...	1	...	1	5a	Grants			
...	...	...	(10,631,964)	(10,631,964)		Transfer to: Vote 1			
...	...	...	(211,124)	(211,124)		Vote 10			
...	...	...	(4,032,999)	(4,032,999)		Vote 21b			
...	1,470,369,000	1	(14,876,087)	1,455,492,914		Total—Vote 5	1,391,320,196	64,172,718	1,445,125,917
...	12,000	...	(12,000)	...	(S)	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	495
...	10,000	...	(10,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment (<i>Returned Soldiers' Insurance Act</i>)	...	...	...
...	...	...	...	...	(S)	Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	175,271	...	309,693
...	539,000	...	(363,729)	175,271	(S)	Contributions to employee benefit plans	17,935,000	...	17,438,000
...	17,080,000	...	855,000	17,935,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	135,728	...	93,083
24,441	...	...	114,893	139,334	(S)	Refunds of amounts credited to revenues in previous years	88,271	...	239,548
...	...	...	88,271	88,271		Appropriations not required for the current year	...	...	5,500
24,441	1,982,842,000	3	18,953,312	2,001,819,756		Total budgetary	1,925,222,596	76,593,554	1,960,048,012

(S) (L) Loans to the Veterans' Land Act Fund pursuant to the *Veterans' Land Act*, Parts I, II and III as amended by *Vote L55, Appropriation Act No. 3, 1970*. Limit \$605,000,000 (Net)

588,219,296	...	...	...	588,219,296						(5,240,879)	...	593,460,175	(7,479,712)
24,441	1,982,842,000	3	18,953,312	2,001,819,756						1,925,222,596	76,593,554	3,606	1,960,048,012
588,219,296	...	...	...	588,219,296						(5,240,879)	...	593,460,175	(7,479,712)
Total Program—Budgetary													
Non-budgetary													
Canadian Pension Commission Program													
...	4,135,000	...	...	4,135,000	10a	Program expenditures							
...	...	1	...	1	10a	Transfer of \$211,124 from Veterans Affairs							
...	...	...	211,124	211,124	Vote 5	Transfer from Vote 5							
...	4,135,000	1	211,124	4,346,125	(S)	Total—Vote 10				2,027,863	2,318,262	...	4,248,810
...	444,000	...	...	444,000		Contributions to employee benefit plans				444,000	...	...	446,000
...	4,579,000	1	211,124	4,790,125		Total Program—Budgetary				2,471,863	2,318,262	...	4,694,810
Bureau of Pensions Advocates Program													
...	6,447,000	...	...	6,447,000	15	Program expenditures				3,223,639	3,223,361	...	6,723,621
...	766,000	...	38,000	804,000	(S)	Contributions to employee benefit plans				804,000	...	...	783,000
...	7,213,000	...	38,000	7,251,000		Total Program—Budgetary				4,027,639	3,223,361	...	7,506,621
Veterans Appeal Board Program													
...	2,767,000	...	...	2,767,000	20	Program expenditures				1,326,427	1,440,573	...	2,802,100
...	335,000	...	...	335,000	(S)	Contributions to employee benefit plans				335,000	...	...	344,000
...	3,102,000	...	...	3,102,000		Total Program—Budgetary				1,661,427	1,440,573	...	3,146,100
Veterans Review and Appeal Board Program													
...	...	...	...	...	21b	Program expenditures—Transfer of \$4,032,999 from Veterans Affairs Vote 5							
...	...	1	...	1		Transfer from Vote 5							
...	...	...	4,032,999	4,032,999		Total—Vote 21b				3,866,403	166,597	...	...
...	...	1	4,032,999	4,033,000		Total Program—Budgetary				3,866,403	166,597	...	...
Total Ministry—Budgetary													
24,441	1,997,736,000	5	23,235,435	2,020,995,881		Non-budgetary				1,937,249,928	83,742,347	3,606	1,975,395,543
588,219,296	...	...	...	588,219,296						(5,240,879)	...	593,460,175	(7,479,712)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote 5—Government contingencies.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Veterans Affairs Program																		
Health care	441,004,680	440,245,808		1,385,000	2,952,394	189,522,000	172,097,483	...	...	...	...	...	631,911,680	...	...	615,295,685	...	...
Pensions	26,480,023	25,196,043		1,074,000	555,515	1,133,290,001	1,113,981,154	...	...	...	...	...	1,160,844,024	...	...	1,139,732,712	...	...
Economic support	23,839,166	18,115,743		153,000	2,053,602	132,856,184	105,416,830	...	...	...	...	...	156,848,350	...	...	125,586,115	...	...
Departmental administration—Budgetary																		
Non-budgetary	52,105,702	43,035,271		110,000	1,572,753	...	...	...	...	...	...	...	588,219,296	...	...	52,215,702	...	...
Total Program—Budgetary	543,429,571	526,592,865		2,722,000	7,134,264	1,455,668,185	1,391,495,467	...	...	...	...	...	2,001,819,756	...	...	1,925,222,596	...	...
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	588,219,296	...	...	588,219,296	...	...
Canadian Pension Commission Program																		
Pensions	4,761,125	2,469,663		29,000	2,200	...	...	...	...	...	...	...	4,790,125	...	...	2,471,863	...	...
Total Program—Budgetary	4,761,125	2,469,663		29,000	2,200	...	...	...	...	...	...	...	4,790,125	...	...	2,471,863	...	...
Bureau of Pensions Advocates Program																		
Pensions	7,196,000	3,992,504		55,000	35,135	...	...	...	...	...	...	...	7,251,000	...	...	4,027,639	...	...
Total Program—Budgetary	7,196,000	3,992,504		55,000	35,135	...	...	...	...	...	...	...	7,251,000	...	...	4,027,639	...	...
Veterans Appeal Board Program																		
Pensions	3,078,000	1,661,427		24,000	...	...	...	...	...	...	...	...	3,102,000	...	...	1,661,427	...	...
Total Program—Budgetary	3,078,000	1,661,427		24,000	...	...	...	...	...	...	...	...	3,102,000	...	...	1,661,427	...	...
Veterans Review and Appeal Board Program																		
Pensions	3,982,000	3,650,454		51,000	215,949	...	...	...	...	...	...	...	4,033,000	...	...	3,866,403	...	...
Total Program—Budgetary	3,982,000	3,650,454		51,000	215,949	...	...	...	...	...	...	...	4,033,000	...	...	3,866,403	...	...
Total Ministry—Budgetary	562,446,696	538,366,913		2,881,000	7,387,548	1,455,668,185	1,391,495,467	...	...	...	...	...	2,020,995,881	...	...	1,937,249,928	...	...
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	588,219,296	...	...	588,219,296	...	...

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use				
	Main Estimates	Supplementary Estimates				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department									
Veterans Affairs Program									
Grants									
Health care									
Grants to various provinces concerning the provision of prosthetic services to veterans									
...	200,000	...	...	...	200,000	44,454	155,546	...	53,204
...	1,500,000	...	...	...	1,500,000	958,445	541,555	...	1,053,995
...	1,700,000	...	...	...	1,700,000	1,002,899	697,101	...	1,107,199
Pensions									
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> ; for compensation for former prisoners of war under the <i>Pension Act</i> ; Newfoundland special awards and burial grants									
...	1,151,596,000	...	(19,196,999)	...	1,132,399,001	1,113,348,601	19,050,400	...	1,112,435,179
...	750,000	...	...	...	750,000	606,759	143,241	...	689,950
...	71,000	...	...	...	71,000	15,604	55,396	...	21,945
...	1,152,417,000	...	(19,196,999)	...	1,133,220,001	1,113,970,964	19,249,037	...	1,113,147,074
Economic support									
War Veterans Allowances and Civilian War Allowances									
...	103,000,000	1	(3,289,088)	...	99,710,913	79,924,818	19,786,095	...	107,413,810
...	2,000,000	...	...	...	2,000,000	1,353,611	646,389	...	1,550,187
...	18,000	...	...	...	18,000	18,000	...	...	18,000
...	9,000	...	...	...	9,000	...	9,000	...	9,000
...	1,000	...	...	...	1,000	1,000	...	...	1,000
Other benefits:									
Children of deceased veterans education assistance									
...	400,000	...	...	...	400,000	181,227	218,773	...	307,977
...	700,000	...	...	...	700,000	478,123	221,877	...	751,502
University and vocational training Assistance to Canadian veterans—Overseas district									
...	390,000	...	...	...	390,000	356,677	33,323	...	388,997
Repayment under subsection (3) of section 10 of the <i>Veterans Rehabilitation Act</i>									
...	2,000	...	...	...	2,000	...	2,000	...	...
...	16,142,000	...	6,000,000	...	22,142,000	16,180,791	5,961,209	...	21,047,897
...	5,648,000	...	1,000,000	...	6,648,000	6,094,075	553,925	...	5,356,660
...	50,000	...	10,000	...	60,000	53,237	6,763	...	51,115
...		...							

Transfer Payments—Concluded

Source of authorities											Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year				Variance		Available for use in subsequent years		
	\$	\$	\$			\$	\$	\$	\$	\$	\$	\$		
...	...	10,000	...	(10,000)	...	(S) Returned soldiers insurance actuarial liability adjustment	...	...	...	...	...	...	...
...	...	539,000	...	(363,729)	175,271	(S) Veterans insurance actuarial liability adjustment	175,271	...	...	...	...	...	309,693
...	...	...	...	500,000	500,000	Grant to the Canadian Battle of Normandy Foundation	500,000	...	...	...	...	...	...
...	...	...	...	100,000	100,000	Grant to the Halifax Aircraft Association	100,000	...	...	...	...	...	...
...	128,909,000	1	3,947,183	132,856,184			105,416,830	27,439,354	...	...	...	137,205,838	
Departmental administration														
Payments under the <i>War Service Grants Act</i> :														
...	2,000	...	(2,000)	...		(S) Re-establishment credits under section 8	...	...	...	...	...	...	...
...	10,000	...	(10,000)	...		(S) Repayments under section 15 for compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...	...	...	...	495
...	12,000	...	(12,000)	...			...	...	...	...	...	...	495
...	1,283,038,000	1	(15,261,816)	1,267,776,185		Total—Grants	1,220,390,693	47,385,492	...	...	...	1,251,460,606	
Contributions														
Health care														
...	167,000,000	...	...	167,000,000		Contributions to veterans, under the veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs	154,928,549	12,071,451	...	...	...	162,342,814	
...	20,822,000	...	...	20,822,000		Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	16,166,035	4,655,965	...	...	...	31,595,446	
...	187,822,000	...	...	187,822,000			171,094,584	16,727,416	...	...	...	193,938,260	
Pensions														
...	70,000	...	...	70,000		Compensation for loss of earnings	10,190	59,810	...	...	...	37,239	
...	187,892,000	...	...	187,892,000		Total—Contributions	171,104,774	16,787,226	...	...	...	193,975,499	

Program Summary by Activity

...	189,522,000	...	...	189,522,000	Health care	172,097,483	17,424,517	...	195,045,459
...	1,152,487,000	...	...	1,133,290,001	Pensions	1,113,981,154	19,308,847	...	1,113,184,313
...	128,909,000	...	1	3,947,183	Economic support	105,416,830	27,439,354	...	137,205,838
...	12,000	...	...	(12,000)	Departmental administration	...	...	...	495
...	1,470,930,000	1	(15,261,816)	1,455,668,185	Total Program	1,391,495,467	64,172,718	...	1,445,436,105
...	1,470,930,000	1	(15,261,816)	1,455,668,185	Total Ministry	1,391,495,467	64,172,718	...	1,445,436,105

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Veterans Affairs Program				
Non-budgetary (respendable receipts)				
Veterans' Land Act Fund—Advances				
Repayment of loans	...	6,340,400		9,052,329
Total Program—Non-budgetary	...	6,340,400		9,052,329
Total Ministry—Non-budgetary	...	6,340,400		9,052,329

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Veterans Affairs Program				
Tax revenues—				
Goods and services tax	34,096		36,775	
Total tax revenues	34,096		36,775	
Non-tax revenues—				
Return on investments—				
Loans, investments and advances—				
Veterans' Land Act Fund—Advances	916,282		1,311,978	
Refunds of previous years' expenditures—				
Refunds—				
War veterans allowance	871,869		1,263,133	
Pensions	2,404,109		2,081,431	
Other grants and contributions	859,936		689,043	
Adjustments to prior year's payables	...		480,548	
Refunds of operating and maintenance funds	301,035		465,586	
Recovery of losses of money	40,991		10,721	
Recovery of services to foreign veterans	...		369	
	4,477,940		4,990,831	
Service fees—				
Provincial hospital insurance plans for in-patient hospital services	23,364,846		24,053,101	
Other in-patient hospital services	13,062,763		14,853,692	
Medical services	132,111		177,460	
Meals	337,057		363,402	
	36,896,777		39,447,655	
Proceeds from sales—				
Manufacture of Remembrance Day poppies (Veterafr)	414,842		1,523,740	
Sundry	2,114		1,782	
	416,956		1,525,522	
Proceeds from the disposal of surplus Crown assets	114,893		117,524	

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	1,074,089	3,431,510
Rental of space in hospitals	9,452	17,136
Recovery of service to foreign veterans	816,387	620,614
Sundry	551,881	133,501
	2,451,809	4,202,761
Total non-tax revenues	45,274,657	51,596,271
Total Program	45,308,753	51,633,046
Bureau of Pensions Advocates Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of operating and maintenance funds	...	1,219
Total Program	...	1,219
Veterans Review and Appeal Board Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of operating and maintenance funds	31	...
Total Program	31	...
Total Department	45,308,784	51,634,265

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	34,096	36,775
Total tax revenues	34,096	36,775
Non-tax revenues—		
Return on investments	916,282	1,311,978
Refunds of previous years' expenditures	4,477,971	4,992,050
Service fees	36,896,777	39,447,655
Proceeds from sales	416,956	1,525,522
Proceeds from the disposal of surplus Crown assets	114,893	117,524
Miscellaneous non-tax revenues	2,451,809	4,202,761
Total non-tax revenues	45,274,688	51,597,490
Total Ministry	45,308,784	51,634,265

SECTION 26

1995-96

PUBLIC ACCOUNTS OF CANADA

Western Economic Diversification

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Objective

To promote economic diversification in western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Activity Description*Western Economic Diversification*

To more effectively guide, in close cooperation with western stakeholders, federal Government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	30,058,000	...	...	...	1	Operating expenditures			
...	...	...	1	...	1a	Transfer of \$3,143,528 from Western Economic Diversification Vote 5			
...	...	...	1	...	1b	Transfer of \$2,527,104 from Western Economic Diversification Vote 5			
...	...	...	...	5,670,632		Transfer from Vote 5			
...	30,058,000	2	5,670,632	35,728,634		Total—Vote 1	30,281,120	5,447,514	25,405,754
...	435,876,000	...	...	435,876,000	5	Grants and contributions			
...	...	1	...	1	5a	Contributions			
...	...	...	(5,670,632)	(5,670,632)		Transfer to Vote 1			
...	435,876,000	1	(5,670,632)	430,205,369		Total—Vote 5	321,264,565	108,940,804	220,779,253
...	10,000,000	...	(958,878)	9,041,122	(S)	Liabilities under the <i>Small Business Loans Act</i>	9,041,122	...	3,464,274
...	2,199,000	...	110,000	2,309,000	(S)	Contributions to employee benefit plans	2,309,000	...	2,223,000
428	...	...	6,621	7,049	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,732	...	2,061
...	...	...	43,065	43,065	(S)	Refunds of amounts credited to revenues in previous years	43,065	...	13,467
...	...	...	3,219	3,219	(S)	Collection agency fees	3,219	...	...
428	478,133,000	3	(795,973)	477,337,458		Total Ministry—Budgetary	362,948,823	114,388,318	251,887,809

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Western Economic Diversification	36,737,967	31,649,930	1,353,000	993,207	439,246,491	330,305,686	...	...	...	...	477,337,458	362,948,823
Total Ministry—Budgetary	36,737,967	31,649,930	1,353,000	993,207	439,246,491	330,305,686	...	...	...	...	477,337,458	362,948,823

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
...	5,000,000	...	...	...	5,000,000	...	...
...	...	...	...	...	...	...	38,200,000
...	5,000,000	...	...	...	5,000,000	...	38,200,000
Contributions							
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in western Canada							
...	168,992,000	1	(12,504,918)	156,487,083	45,256,248	...	85,292,072
...	261,884,000	...	...	261,884,000	56,914,557	...	97,287,181
...	10,000,000	...	(958,878)	9,041,122	...	...	3,464,274
...	...	...	750,000	750,000	...	...	...
...	...	...	1,500,000	1,500,000	500,000	...	...
...	...	...	1,670,000	1,670,000	1,270,000	...	...
...	...	...	2,914,286	2,914,286	...	...	...
...	440,876,000	1	(6,629,510)	434,246,491	103,940,805	...	186,043,527
...	445,876,000	1	(6,629,510)	439,246,491	108,940,805	...	224,243,527

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	...	1,237
Total tax revenues	...	1,237
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Special areas and highways agreement—Interest	250,435	306,307
Refunds of previous years' expenditures—		
Capital assistance	49,077,496	43,352,919
Other	350,488	5,534,980
Refunds—Operating	45,369	118,880
Adjustments to prior year's payables	176,515	5,270,910
	49,649,868	54,277,689
Service fees—		
<i>Small Business Loans Act</i> —Loan guarantee fees	13,348,955	20,669,940
Proceeds from the disposal of surplus Crown assets	6,621	2,305
Miscellaneous non-tax revenues	940,998	996,564
Total non-tax revenues	64,196,877	76,252,805
Total Ministry	64,196,877	76,254,042

SECTION 27

1995-96

PUBLIC ACCOUNTS OF CANADA

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Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1996

Volume II

Part II

Additional Information and Analyses



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Receiver General for Canada

Public Accounts of Canada 1996

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);

- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction or acquisition of land, buildings and works (Section 6);
- construction or acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

SECTION 1

1995-96

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Architectural, Engineering and Realty Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Architectural, Engineering and Realty Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance

with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

L. SAINT-LAURENT

*Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service Branch
(Senior financial officer)*

August 21, 1996

Architectural, Engineering and Realty Services Revolving Fund —Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss (Note 1):				
Operations	(464,000)	(32,177,074)	(20,201,000)	(56,419,887)
Special initiatives				(2,339,000)
Activities in support of broader Government objectives	(2,589,000)	(2,589,000)	(2,574,000)	(2,574,000)
	(3,053,000)	(34,766,074)	(22,775,000)	(61,332,887)
Add: items not requiring use of funds	7,796,000	31,675,914		44,170,876
Operating use of funds	4,743,000	(3,090,160)	(22,775,000)	(17,162,011)
Recovery from Vote 1—AE&RSRF—Operating loss (Note 1)	464,000	464,000	20,201,000	18,722,000
Recovery from Vote 5—AE&RSRF—Activities in support of broader Government objectives (Note 1)	2,589,000	2,589,000	2,574,000	2,574,000
Net capital acquisitions	(5,671,000)	(3,860,957)		(6,127,063)
Working capital change		52,014,470		34,193,140
Other items		(85,480,338)		(15,985,179)
Authority (used) provided	2,125,000	(37,363,985)		16,214,887

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(63,951,691)	(42,730,503)
Add: PAYE charges against the appropriation account after March 31 (Note 3)	222,076,066	120,794,399
Less: amounts credited to the appropriation account after March 31 (Note 3)	103,072,099	60,375,605
Net authority used, end of year	55,052,276	17,688,291
Authority limit	450,000,000	450,000,000
Unused authority carried forward	394,947,724	432,311,709

The accompanying notes are an integral part of the financial statements.

Architectural, Engineering and Realty Services Revolving Fund —Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Architectural, Engineering and Realty Services Revolving Fund as at March 31, 1996 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Architectural, Engineering and Realty Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Architectural, Engineering and Realty Services Revolving Fund as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 12, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996		1995		LIABILITIES		1996	1995
	\$		\$		\$		\$	
Current					Current			
Accounts receivable					Accounts payable and accrued liabilities			
Government of Canada (Note 3)	103,328,220		54,028,449		Government of Canada (Note 3)	13,627,121		4,142,475
Outside parties (Note 3)	19,802,236		32,341,227		Outside parties			
	123,130,456		86,369,676		Accounts payable (Note 3)	211,072,334		119,256,947
Consumable stores inventory	1,216,683		2,052,413		Accrued salaries and benefits	16,172,381		17,988,433
Work in process	324,572		940,703		Deferred revenues and			
Prepaid expenses	10,474		15,151		recoveries	443,820		894,144
	124,682,185		89,377,943		A&ES Liability Risk Fund	1,850,180		2,985,505
Capital (Notes 5)					Current portion of long-term			
At cost	74,533,093		77,363,113		debt (Note 6)	10,462,480		21,042,100
Less: accumulated amortization	49,494,888		46,866,464			253,628,316		166,309,604
	25,038,205		30,496,649		Long-term			
					Provision for employee termination			
					benefits	34,001,296		40,103,818
					Allowance for compensation	14,835,445		13,271,575
						48,836,741		53,375,393
					EQUITY OF CANADA			
					Accumulated net charge against the Fund's			
					authority (Note 3)	(63,951,691)		(42,730,503)
					Accumulated deficit	(88,792,976)		(57,079,902)
						(152,744,667)		(99,810,405)
	149,720,390		119,874,592			149,720,390		119,874,592

The accompanying notes are an integral part of the financial statements.

Architectural, Engineering and Realty Services Revolving Fund —Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues		
Project revenues	257,873,576	281,880,023
Payroll recoveries at direct cost	76,195,896	88,312,519
Inventory management fees	52,179,325	63,974,840
Other income	4,312,720	4,891,676
	<u>390,561,517</u>	<u>439,059,058</u>
Expenses		
Personnel (Note 12)	252,442,644	292,443,584
Provision for employee termination benefits (Note 12)	5,364,241	5,459,978
Workforce adjustment (Note 9)		10,927,420
Transportation and communications	6,522,369	7,346,977
Information	384,431	730,414
Professional and special services	13,223,069	12,180,702
Occupancy costs	12,421,833	14,704,975
Rentals	881,235	1,221,990
Purchased repairs and upkeep	484,583	1,190,860
Utilities, materials and supplies	3,833,133	4,795,681
Amortization	7,317,382	7,646,224
Bad debts	31,651	42,870
All other expenditures	5,064,278	7,911,203
	<u>307,970,849</u>	<u>366,602,878</u>
Plus: Chargebacks from the Supply and Services Program for corporate and administrative services	98,762,300	98,436,793
	<u>406,733,149</u>	<u>465,039,671</u>
Operating loss before other expenses	(16,171,632)	(25,980,613)
Other expenses		
Miscellaneous expenses (Note 7)	169,034	5,038,600
Provision for compensation (Note 8)	18,425,408	30,313,674
	<u>18,594,442</u>	<u>35,352,274</u>
Net operating loss	(34,766,074)	(61,332,887)

The accompanying notes are an integral part of the financial statements.
Refer to Appendix A for breakdown by activity.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year	(57,079,902)	
Net operating loss	(34,766,074)	(61,332,887)
	<u>(91,845,976)</u>	<u>(61,332,887)</u>
Net assets transferred from C&AS and recalculation of benefits for RS and A&ES (Note 11)		(17,043,015)
Recovery of net operating loss from (Note 1):		
Vote 1—AE&RSRF—Operating loss	464,000	18,722,000
Vote 5—AE&RSRF—Activities in support of broader Government objectives	2,589,000	2,574,000
	<u>(88,792,976)</u>	<u>(57,079,902)</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net operating loss	(34,766,074)	(61,332,887)
Add: provision for termination benefits	5,364,241	5,459,978
provision for compensation	18,425,408	30,313,674
amortization—Non-recoverable portion	7,317,382	7,646,224
amortization—Recoverable from OGD's ..	568,883	751,000
	<u>(3,090,160)</u>	<u>(17,162,011)</u>
Working capital change	52,014,470	34,193,140
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(16,861,538)	(17,042,099)
Payments on and change in provision for employee termination benefits	(11,466,763)	(2,179,942)
Net financial resources provided (used) by operating activities	20,596,009	(2,190,912)
Investing activities:		
Capital assets (Note 5):		
Acquisitions	(3,860,957)	(6,127,063)
Transfer of C&AS capital assets to Supply and Services Program (Note 11)		22,261,342
Disposals/adjustments	1,433,136	4,208,529
Net financial resources (used) provided by investing activities	(2,427,821)	20,342,808
Financing activities:		
Net assets transferred from C&AS and recal- culation of benefits for RS and A&ES (Note 11)		(17,043,015)
Recovery of AE&RSRF—Operating loss (Vote 1)	464,000	18,722,000
Recovery from Vote 5—AE&RSRF—Activi- ties in support of broader Government objectives (Note 1)	2,589,000	2,574,000
Net financial resources provided by financing activities	3,053,000	4,252,985
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	21,221,188	22,404,881
Accumulated net charge against the Fund's authority account, beginning of year	42,730,503	20,325,622
Accumulated net charge against the Fund's authority account, end of year	63,951,691	42,730,503

The accompanying notes are an integral part of the financial statements.

Architectural, Engineering and Realty Services Revolving Fund —Continued

BREAKDOWN OF THE INCOME STATEMENT BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1996

APPENDIX A

	1996			1995		
	Realty services	Architectural and engineering services	Total	Realty services	Architectural and engineering services	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Project revenues	98,693,458	159,180,118	257,873,576	110,278,992	171,601,031	281,880,023
Payroll recoveries at direct cost	74,956,675	1,239,221	76,195,896	87,007,257	1,305,262	88,312,519
Inventory management fees	52,179,325		52,179,325	63,974,840		63,974,840
Other income	3,234,432	1,078,288	4,312,720	3,543,767	1,347,909	4,891,676
	229,063,890	161,497,627	390,561,517	264,804,856	174,254,202	439,059,058
Expenses						
Personnel (Note 12)	142,002,558	110,440,086	252,442,644	173,410,389	119,033,195	292,443,584
Provision for employee termination benefits (Note 12)	2,169,525	3,194,716	5,364,241	1,405,024	4,054,954	5,459,978
Workforce adjustment (Note 9)				3,678,128	7,249,292	10,927,420
Transportation and communications	3,950,858	2,571,511	6,522,369	4,948,036	2,398,941	7,346,977
Information	240,961	143,470	384,431	367,251	363,163	730,414
Professional and special services	7,319,707	5,903,362	13,223,069	7,556,722	4,623,980	12,180,702
Occupancy costs	6,805,777	5,616,056	12,421,833	8,678,562	6,026,413	14,704,975
Rentals	680,175	201,060	881,235	890,293	331,697	1,221,990
Purchased repairs and upkeep	456,917	27,666	484,583	807,817	383,043	1,190,860
Utilities, materials and supplies	2,020,684	1,812,449	3,833,133	2,769,715	2,025,966	4,795,681
Amortization	3,835,118	3,482,264	7,317,382	4,105,257	3,540,967	7,646,224
Bad debts	24,052	7,599	31,651	41,070	1,800	42,870
All other expenditures	1,875,168	3,189,110	5,064,278	758,583	7,152,620	7,911,203
	171,381,500	136,589,349	307,970,849	209,416,847	157,186,031	366,602,878
Plus: Chargebacks from the Supply and Services Program for corporate and administrative services			98,762,300			98,436,793
	171,381,500	136,589,349	406,733,149	209,416,847	157,186,031	465,039,671
Operating loss before other expenses	57,682,390	24,908,278	(16,171,632)	55,388,009	17,068,171	(25,980,613)
Other expenses						
Miscellaneous expenses (Note 7)			169,034			5,038,600
Provision for compensation (Note 8)			18,425,408			30,313,674
			18,594,442			35,352,274
Net operating loss			(34,766,074)			(61,332,887)

The accompanying notes are an integral part of the financial statements.

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1996

1. Authority and purpose

The Architectural, Engineering and Realty Services Revolving Fund (AE&RSRF), formerly the Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. It provides a wide range of professional and technical services in engineering, architectural and realty fields for the acquisition, management, operation and disposal of federal real property.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450 million at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55 million to \$150 million. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150 million to \$300 million. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300 million to \$450 million.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Architectural, Engineering and Realty Services (former Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

Since the program was not self-sufficient, the Department found it necessary to seek funding to partially cover its operating losses and to fund special initiatives considered essential to achieve the Department's financial target of eliminating the operating deficit of the Services Program by 1996-97. The amount funded in 1995-96 totalled \$464,000 (\$18,722,000 in 1994-95).

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues. The amount received in 1995-96 totalled \$2,589,000 (\$2,574,000 in 1994-95).

2. Significant accounting policies

The financial statements include only the accounts under the responsibility of the Revolving Fund. The AE&RSRF is charged with all expenditures of the Services Program (with the exception of the recovery from the AE&RSRF—Operating loss vote, and from the vote for activities in support of broader Government objectives). It is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instruction Manual. The significant accounting policies include the following:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

Expenses, including termination benefits and vacation pay, are accounted for on an accrual basis and are recorded in the fiscal year in which they are incurred.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Consumable stores inventory

This account includes only the consumable materiel that is bought and held in stores on behalf of operational managers responsible for property management services and other services. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable materiel are valued at cost on a first-in, first-out basis.

Work in process

Work in process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of PWGSC's Real Property Program, less any amounts already billed.

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1996—Continued

in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1988 are recorded at cost.

Floating marine and related shore-based assets costing less than \$15,000 are expensed in the year of acquisition.

Capital assets (other than those relating to floating marine and related shore-based facilities) costing less than \$1,000 are expensed in the year of acquisition.

Expenditures which extend the economic life of an asset or increase its capacity are capitalized, except as noted above.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

Floating marine and related shore-based facilities	Estimated useful economic life
Dredges and fixed shore-based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
<u>Other capital assets:</u>	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

A&ES Liability Risk Fund

The Architectural and Engineering Services (A&ES) Liability Risk Fund is a budget established by A&ES in recognition of the self-assuring nature of Government operations, which can be compared to liability insurance carried by private sector

consultants. The purpose of the Liability Risk Fund is to cover potential expenditures which are not part of the day-to-day operating expenditures of A&ES.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by the Treasury Board.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next two years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date for affected employees.

3. Change in accounting policy

In order to reflect the financial position of the Fund as at March 31, 1996, amounts received and disbursed after that date are not reflected in these accounts. In previous years, receipts and disbursements after the balance sheet date were included for the extended accounting periods used for the Government of Canada.

This change increased accounts as follows:

	Government of Canada	Outside parties	Total
	\$	\$	\$
Accounts receivable	70,853,617	2,028,049	72,881,666
Accounts payable	9,201,259	106,893,897	116,095,156
ANCAFA			43,213,490

The change has no effect on the net operating loss or the accumulated deficit.

This change was not applied retroactively because the necessary data was not readily determinable.

4. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Architectural, Engineering and Realty Services (formerly the Public Works) Revolving Fund. As of April 1, 1988, an amount of \$16,547,815, representing net liabilities assumed by the Fund, was charged to the Fund's accumulated net charge against the Fund's authority. Current and capital assets were assumed at their estimated net realizable value and estimated net book value respectively, and long-term liabilities were assumed at their adjusted actuarial values.

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1996—Continued

The effect of the above is as follows:

	\$
Assets:	
Capital assets (net of amortization).....	36,807,869
Special initiatives	8,864,693
Consumable stores inventory.....	2,746,386
	<u>48,418,948</u>
Liabilities:	
Accumulated unused annual leave	13,588,294
Employee termination benefits	39,376,503
	<u>52,964,797</u>
Net liabilities assumed	<u>4,545,849</u>

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Dredges and fixed shore-based facilities.....	11,831,739	40,776	(1,394,383)	10,478,132
Scows, tugs and large survey launches.....	5,235,223		(721,369)	4,513,854
Small survey launches, other floating and related mobile shore-based assets.....	1,381,236	122,988		1,504,224
Vehicles and construction equipment	4,920,206	6,791	(240,238)	4,686,759
Tools, machinery, building, EDP and office equipment	53,994,709	3,690,402	(4,334,987)	53,350,124
	<u>77,363,113</u>	<u>3,860,957</u>	<u>(6,690,977)</u>	<u>74,533,093</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Dredges and fixed shore-based facilities.....	6,317,968	240,984	(907,792)	5,651,160
Scows, tugs and large survey launches.....	2,298,283	103,383	(135,176)	2,266,490
Small survey launches, other floating and related mobile shore-based assets.....	417,902	75,050	(61)	492,891
Vehicles and construction equipment	3,981,414	544,441	(312,132)	4,213,723
Tools, machinery, building, EDP and office equipment	33,850,897	6,922,407	(3,902,680)	36,870,624
	<u>46,866,464</u>	<u>7,886,265</u>	<u>(5,257,841)</u>	<u>49,494,888</u>
Net	<u>30,496,649</u>		<u>(1,433,136)</u>	<u>25,038,205</u>

Architectural, Engineering and Realty Services Revolving Fund —Concluded

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1996—Concluded

6. Current portion of long-term debt

The current portion of long-term debt is broken down as follows:

	1996	1995
	\$	\$
Provision for employee termination benefits	4,000,000	4,000,000
Allowance for compensation	6,462,480	17,042,100
	<u>10,462,480</u>	<u>21,042,100</u>

7. Miscellaneous expenses

Miscellaneous expenses represent corrections of errors and adjustments to disbursements, and special projects undertaken which were not part of the normal operating activities.

8. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs over three years, excluding severance pay and unused vacation pay which are recorded separately.

9. Workforce adjustment

Workforce adjustment costs of \$41,555,107 incurred during 1995-96 were offset to the following liability accounts:

	\$
Allowance for compensation	27,441,158
Employee termination benefits	11,466,763
Accrued salaries and benefits	2,647,186
	<u>41,555,107</u>

10. Subsequent event

Changes in the operational plan framework have been approved by Treasury Board through the annual reference level update. The effect of these changes are that effective April 1, 1996, the Revolving Fund will look after the activities of architectural and engineering, property management, holdings and divestiture, and support services. The new Fund will operate under the name of Real Property Services Revolving Fund.

11. Net assets transferred from C&AS and recalculation of benefits for RS and A&ES

With the transfer in 1994-95 of the functions of the corporate and administrative services (C&AS) activity out of the Revolving Fund to the Supply and Services Program, recorded costs and associated accumulated amortization for all assets, accumulated unused annual leave, and employee termination benefits related to C&AS activity have been removed from the Revolving Fund. There was also an adjustment to the employee termination benefits due to the recalculation of these benefits for Realty Services (RS) and Architectural and Engineering Services (A&ES) activities which resulted in basically the same amount as what was removed from the C&AS activity.

The effect of the above is as follows:

	\$
Assets:	
Capital assets (net of amortization)	22,261,342
Liabilities:	
Accumulated unused annual leave	5,218,328
Employee termination benefits:	
Removal of C&AS	8,344,218
Adjustment due to recalculation of benefits for RS and A&ES	(8,344,219)
Total liabilities	5,218,327
Net assets transferred from C&AS and recalculation of benefits for RS and A&ES	<u>17,043,015</u>

A submission will be forwarded to the Treasury Board requesting the authority to re-instate, through the 1996-97 final Supplementary Estimates, the accumulated net charge against the Fund's authority in the Real Property Services Revolving Fund for the net assets transferred to the appropriated vote within the Supply and Services Program and the adjustment to the employee termination benefits due to recalculation of benefits for RS and A&ES.

12. Comparative figures

Some previous year's figures have been reclassified to conform to the current year's presentation.

Canada Communication Group Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canada Communication Group Revolving Fund (CCG) have been prepared by CCG in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements.

On May 22, 1996, the Minister of Public Works and Government Services announced the privatization plan for Canada Communication Group. The details of the announcement are explained in Note 11.

The functional responsibility for integrity and objectivity of these financial statements rests with the management of the Canada Communication Group Revolving Fund, which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias in the accompanying financial statements, an audit of these financial statements has been conducted on behalf of the Audit and Evaluation Branch of the Department.

CCG maintains internal controls designed to maintain accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs.

These financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of CCG as at March 31, 1996, and the results of its operations and the changes in financial position for the year then ended in accordance with the significant accounting policies, as set out in Note 2.

V. LYNNE PEARSON
Chief executive officer

STEPHEN S. BAKER
Comptroller

August 15, 1996

STATEMENT OF AUTHORITY (USED) PROVIDED
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net (loss) income for the year	5,906,000	(13,857,477)	4,337,000	(51,508,170)
Add: items not requiring use of funds	5,015,000	18,231,131	5,067,000	33,973,483
Operating (use) source of funds	10,921,000	4,373,654	9,404,000	(17,534,687)
Net capital acquisitions	(4,494,000)	(3,526,330)	(6,000,000)	(6,005,787)
Working capital change	(5,015,000)	3,209,049	(3,062,000)	24,406,090
Other items	(408,000)	(33,642,405)	(342,000)	(35,647,011)
Authority (used) provided	1,004,000	(29,586,032)		(34,781,395)

RECONCILIATION OF UNUSED AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	32,866,894	37,119,433
1991-92 operating transactions carried forward		48,248,921
Write-off of a portion of the accumulated deficit		(48,248,921) ⁽¹⁾
Accumulated net charge against the Fund's authority	32,866,894	37,119,433
Add: PAYE charges against the appropriation account after March 31	16,801,143	41,543,087
Less: amounts credited to the appropriation account after March 31	29,649,291	50,248,648
Net authority used, end of year	20,018,746	28,413,872
Authority limit	100,000,000	100,000,000
Unused authority carried forward	79,981,254	71,586,128

⁽¹⁾ Write-off of a portion of the accumulated deficit, further to the 1994-95 Supplementary Estimates, Vote 24d.

Canada Communication Group Revolving Fund — Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Canada Communication Group as at March 31, 1996 and the statements of operations, cumulative deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Canada Communication Group. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

June 28, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	29,806,172	35,102,433	Government of Canada	14,495,037	26,564,110
Outside parties	1,771,982	3,156,327	Outside parties	6,585,222	15,767,516
Inventories, at cost (Note 3)	7,852,965	6,353,866	Subscription deferred revenues	1,370,498	1,480,949
Other	202,683	226,068	Current portion of allowance for employee termination benefits	2,711,563	364,892
	39,633,802	44,838,694	Current portion of allowance for compensation (Note 10)	20,686,567	3,543,447
Capital assets, at cost (Note 4)	49,327,280	48,624,366	Current portion of obligations under capital leases (Note 5)	823,355	947,171
Less: accumulated amortization	35,408,083	31,148,438		46,672,242	48,668,085
	13,919,197	17,475,928			
			Long-term		
			Allowance for employee termination benefits	140,000	2,894,122
			Allowance for compensation (Note 10)	2,253,765	25,397,016
			Obligations under capital leases (Note 5)	1,786,684	1,590,518
				4,180,449	29,881,656
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	32,866,894	37,119,433
			Contributed capital	12,631,354	12,631,354
			Cumulative deficit	(42,797,940)	(65,985,906)
				2,700,308	(16,235,119)
	53,552,999	62,314,622		53,552,999	62,314,622

Canada Communication Group Revolving Fund — Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Sales	110,426,530	119,596,727
Cost of sales	49,890,981	44,120,231
Gross margin	60,535,549	75,476,496
Operating expenses		
Salaries and employee benefits	48,069,094	59,825,434
Accommodation	7,785,887	10,575,630
Amortization of capital assets	5,468,320	6,065,842
Repairs, supplies and miscellaneous	3,744,407	4,683,517
Interest	3,337,253	2,635,284
Professional and special services	2,891,250	4,680,271
Communications	1,046,563	1,281,207
Rentals (Note 7)	649,283	5,188,270
Travel and removal	492,275	476,299
Other	435,299	(511,488)
Freight out	334,713	1,075,766
Employee termination benefits	138,682	2,068,171
Total operating expenses	74,393,026	98,044,203
Loss from operations	(13,857,477)	(22,567,707)
Provision for compensation (Note 10)		28,940,463
Net loss for the year	(13,857,477)	(51,508,170)

STATEMENT OF CUMULATIVE DEFICIT FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Cumulative deficit at beginning of year, unadjusted	(65,985,906)	(2,215,102)
Prior year adjustments		(12,262,634)
Cumulative deficit at beginning of year, as restated	(65,985,906)	(14,477,736)
Write-off with respect to accumulated operating deficit (Note 6)	37,045,443	
Loss for the year	(13,857,477)	(51,508,170)
Cumulative deficit at end of year	(42,797,940)	(65,985,906)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Funds provided by (used in):		
Operating activities:		
Loss for the year	(13,857,477)	(51,508,170)
Add: amortization of capital assets	5,468,320	6,065,842
loss on disposal of assets	1,614,741	2,535,444
	(6,774,416)	(42,906,884)
Changes in current assets and liabilities	3,209,049	24,406,090
Changes in other assets and liabilities:		
Change in non-current allowance for compensation	(23,143,251)	25,397,016
Change in non-current allowance for termination benefits	(2,754,122)	(24,819)
	(25,897,373)	25,372,197
Net financial resources provided by (used in) operating activities	(29,462,740)	6,871,403
Investing activities:		
Capital asset acquisitions	(3,526,330)	(6,005,787)
Contributed capital		12,631,354
Net financial resources provided by (used in) investing activities	(3,526,330)	6,625,567
Financing activities:		
Write-off with respect to accumulated operating deficit (Note 6)	37,045,443	
Obligations under capital leases	2,302,136	2,686,033
Payments on and change in obligations under capital leases	(2,105,970)	(2,119,463)
Net financial resources provided by financing activities	37,241,609	566,570
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	4,252,539	14,063,540
Accumulated net charge against the Fund's authority account, beginning of year	(37,119,433)	(51,182,973)
Accumulated net charge against the Fund's authority account, end of year	(32,866,894)	(37,119,433)

Canada Communication Group Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996

1. Purpose and authority

The Canada Communication Group (CCG) is a Special Operating Agency created in December 1989. CCG's mission is to be a quality-driven organization committed to providing clients across the country with printing, publishing and information management services.

CCG's markets, as identified in its Charter document approved by Treasury Board, are Government departments, agencies and Crown corporations across Canada and their associated international offices, as well as any other customer as authorized by legislation or Order-in-Council such as provincial and municipal governments.

CCG was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates Vote 12c, with an authorized limit of \$100,000,000, effective April 1, 1992. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. Transactions prior to April 1, 1992 relating to CCG operations were included in the wind-up of the Supply Revolving Fund.

2. Significant accounting policies

Revenue recognition

Revenue is primarily recognized as work progresses on individual contracts on the basis of percentage completion. Revenue on certain contracts of a short-term duration is recognized when the contract is completed.

Inventory

Inventory is valued at the lower of cost or net realizable value.

Capital assets and leasehold improvements

Capital assets, leasehold improvements and assets under capital leases with a bargain purchase price option are recorded at cost and amortized on a straight-line basis over their estimated useful lives starting the year following acquisition. A full year's amortization is taken in the year of disposal. Estimated useful lives range from 5 to 10 years.

Assets under capital leases

Leased assets that do not have a bargain purchase price option are accounted for as acquisitions of assets and assumptions of obligations. The asset is amortized and the obligation, including interest therein, is liquidated over the life of the lease.

Allowance for employee termination benefits

CCG has recorded an allowance for termination benefits which have been earned by employees since April 1, 1991, as provided for under collective agreements. Benefits earned prior to April 1, 1991 and estimated at \$7,000,000 as at March 31, 1996 represent an obligation of CCG and will be funded by Treasury Board.

Allowance for vacation pay

Vacation pay is recorded in the accounts as it accrues to employees. All vacation pay earned, but not taken, is recorded as a liability.

Allowance for compensation

With respect to the cost of departure incentive programs that were introduced to achieve Government restructuring objectives, the accounting policy is to recognize the liability in the year the decision is taken to restructure.

Pension Plan

Employees of CCG are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CCG to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of CCG and are charged to operations on a current basis. CCG is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the *Supplementary Retirement Benefits Act*.

3. Inventory

	1996	1995
	\$	\$
Finished goods	6,255,229	3,687,118
Raw materials and supplies	1,597,736	2,666,748
	7,852,965	6,353,866

The majority of the increase in finished goods represents the purchase of the forms inventory from Stocked Item Supply, Asset and Distribution division in PWGSC in January 1996 by Canada Communication Group.

Canada Communication Group Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—Continued

4. Capital assets and accumulated amortization

Cost	Balance beginning of year	Acquisitions	Disposals	Adjustments	Balance end of year
	\$	\$	\$	\$	\$
Production and office equipment	36,952,825	954,573	(643,662)	4,690	37,268,426
Capital lease	5,087,770	2,302,135	(1,974,928)		5,414,977
Leasehold improvements	6,583,771	269,621	(205,535)	(3,980)	6,643,877
	<u>48,624,366</u>	<u>3,526,329</u>	<u>(2,824,125)</u>	<u>710</u>	<u>49,327,280</u>
Accumulated amortization	Balance beginning of year	Amortization	Disposals	Adjustments	Balance end of year
	\$	\$	\$	\$	\$
Production and office equipment	(25,445,478)	(3,950,691)	405,167	(946)	(28,991,948)
Capital lease	(2,687,443)	(1,065,346)	782,391		(2,970,398)
Leasehold improvements	(3,015,517)	(452,283)	20,553	1,510	(3,445,737)
	<u>(31,148,438)</u>	<u>(5,468,320)</u>	<u>1,208,111</u>	<u>564</u>	<u>(35,408,083)</u>
Net book value	<u>17,475,928</u>	<u>(1,941,991)</u>	<u>(1,616,014)</u>	<u>1,274</u>	<u>13,919,197</u>

5. Obligations under leases

CCG is committed under lease principally for the use of reprographic equipment. Currently, future minimum lease payments for capital and operating leases are as follows:

	Capital	Operating
	\$	\$
1996-97	1,024,180	2,334,309
1997-98	947,270	2,142,906
1998-99	656,339	1,411,074
1999-2000	387,688	458,870
Total minimum lease payments	<u>3,015,477</u>	<u>6,347,159</u>
Less: imputed interest	<u>405,438</u>	
Obligations under leases	2,610,039	
Less: current portion	<u>823,355</u>	
Long-term portion	<u>1,786,684</u>	

6. Write-off with respect to accumulated operating deficit

During the year the Agency received authorization from Treasury Board, decision 823755, dated February 15, 1996, to write-off an amount of \$37,045,443 of the accumulated operating deficit.

7. Change in financial statement presentation

In 1995-96 all rental expenses for productive equipment are reported in one account that is included in cost of sales. This differs from the 1994-95 reporting for which rental costs for

productive equipment were recorded in two accounts - cost of sales and operating expenses. The amount reported in operating expenses in 1994-95 was approximately \$4,200,000.

8. Discontinued operations

Parts of the Senior Executive Network were transferred to the Government Telecommunications and Informatics Services at Public Works and Government Services Canada, effective July 1, 1995.

The condensed operating results of the transferred business segment for the year ended March 31, 1996 were as follows:

	\$
Sales	219,310
Cost of sales and operating expenses	<u>367,118</u>
Net loss	<u>(147,808)</u>

Capital assets were the only item from the audited assets and liabilities of the transferred business segment as at March 31, 1996 and the net results of discontinued operations were as follows:

	\$
Capital assets net book value as of June 30, 1995	658,554
Loss on disposal of assets	421,208
Assets re-distributed in CCG	<u>232,963</u>
Net assets transferred	<u>4,383</u>

Canada Communication Group Revolving Fund — Concluded

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996—Concluded

9. Contingencies

Operations

The February 1995 Budget announced the privatization of CCG, excluding the Depository Services Program and Reference Canada by 1996-97. The current privatization proposal is to complete privatization by the end of fiscal year 1996-97.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets, the amounts and classification of liabilities or the costs that might result from the privatization process.

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and, accordingly, have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

10. Allowance for compensation

The amount of \$22,940,332 represents the balance of the financial obligation of \$28,940,463 that was accrued in 1994-95 which represented early retirement incentives and cash-based incentives created by the Government as measures to reduce employment in the public service over three years and the privatization of the Canada Communication Group.

11. Subsequent events

On May 22, 1996, the Minister of Public Works and Government Services Canada announced the privatization plan for the Canada Communication Group. The CCG functions to be privatized are as follows:

- Main plant
- National Capital Region (NCR) Printing Centres
- Regional Printing Centres
- Distribution Logistics Services

The other functions of the Canada Communication Group, editing and composition of the Canada Gazette, Crown Copyright administration, depository services program and Reference Canada, will be retained as core Government services.

The privatization process is to be completed by March 31, 1997.

In addition, as announced on May 22, 1996, Enquiries Canada is to be transferred to the Government Telecommunications and Informatics Services at Public Works and Government Services Canada, effective July 1, 1996. Condensed financial information for the business segment being transferred for the year ended March 31, 1996 is as follows:

	\$
Sales	8,010,141
Cost of sales and operating expenses	7,689,255
Net profit	<u>320,886</u>

12. Segmented information

The statement of information by industrial segment for Canada Communication Group Revolving Fund activities is not provided since Canada Communication Group operates one line of business.

13. Related party transactions

Through common ownership, CCG is related to all Government of Canada created departments, agencies and Crown corporations.

Substantially all sales are made to related parties as are payments for accommodation.

14. Insurance

CCG does not carry insurance on either its own property or the property of others held in its warehouse operations. This is in accordance with the Government policy of self-insurance.

15. Income taxes

CCG is not subject to income taxes.

Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements. Since this is the first year of the Fund's operation, comparative financial statements are not available.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

To the best of our knowledge, the financial statements which follow present a complete and proper disclosure of the Canadian Grain Commission's Revolving Fund. However, since the audit of these financial statements by the Commission's external auditors has not been completed at the date indicated below, it is possible that some of the amounts disclosed for the fiscal year ended

March 31, 1996, may be subject to revision at a later date. Accordingly, we have indicated that our statements covering the operations for the year then ended are "unaudited" for purposes of this presentation.

Approved by:

M. WAKEFIELD
Chief Commissioner

D. KENNEDY
Executive Director

September 17, 1996

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	Estimates	Actual
	\$	\$
Net profit for the year	29,000	2,581,546
Add: items not requiring use of funds	2,550,000	2,444,814
Operating source of funds	2,579,000	5,026,360
Net capital acquisitions	(1,785,000)	(1,200,256)
Working capital change	(3,154,000)	(2,718,475)
Other items		(485,025)
Authority (used) provided	(2,360,000)	622,604

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996—Unaudited

	1996
	\$
Debit balance in the accumulated net charge against the Fund's authority account	(1,107,629)
Add: PAYE charges against the appropriation account after March 31	1,995,634
Less: amounts credited to the appropriation account after March 31	1,510,609
Net authority provided, end of year	(622,604)
Authority limit	12,000,000
Unused authority carried forward	12,622,604

Canadian Grain Commission Revolving Fund— Continued

BALANCE SHEET AS AT MARCH 31, 1996—Unaudited

ASSETS	1996	LIABILITIES	1996
	\$		\$
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Government of Canada (Note 2).....	1,826,493	Government of Canada.....	549,126
Outside parties.....	4,338,351	Outside parties.....	283,151
Prepaid expenses.....	84,559	Salaries payable.....	1,355,600
Accountable advances to employees.....	6,744	Vacation payable (Note 2).....	1,051,878
	6,256,147	Current portion of employee termination	
Capital assets, cost (Notes 2 & 3).....	6,128,432	benefits (Note 2).....	5,632
Less: accumulated amortization.....	1,949,699	Deferred revenue.....	292,286
	4,178,733		3,537,673
		Long-term	
		Allowance for employee termination benefits (Note 2)....	482,362
		EQUITY OF CANADA	
		Contributed capital.....	4,940,928
		Accumulated net charge against the Fund's authority.....	(1,107,629)
		Accumulated surplus.....	2,581,546
			6,414,845
	10,434,880		10,434,880

The accompanying notes form an integral part of these financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996
	\$
Revenue:	
Service fees.....	45,368,489
Parliamentary appropriation—Grain Research	
Laboratory (Note 4).....	4,959,129
Japanese certification.....	979,485
Information processing.....	246,382
License fees.....	135,015
	51,688,500
Operating expenses:	
Salaries and employee benefits.....	38,656,375
Rent.....	3,432,147
Amortization.....	1,951,783
Repairs, supplies and miscellaneous.....	1,407,867
Travel and removal.....	1,193,150
Communications.....	897,393
Professional and special services.....	667,560
Employee termination benefits.....	487,362
Postage and freight.....	353,766
Interest.....	48,881
Loss on disposal of capital assets.....	10,670
	49,106,954
Net profit.....	2,581,546

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996
	\$
Balance, beginning of year.....	
Net profit for the year.....	2,581,546
Balance, end of year.....	2,581,546

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996
	\$
Operating activities:	
Net profit for the year	2,581,546
Add: amortization	1,951,783
provision for termination benefits	482,361
loss on disposal of capital assets	10,670
	5,026,360
Change in other assets and liabilities	(2,718,475)
Net financial resources provided by operating activities	2,307,885
Investing activities:	
Capital assets purchased	(1,200,256)
Net financial resources used by investing activities	(1,200,256)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	1,107,629
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year	1,107,629

The accompanying notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1996

1. Purpose and authority

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. It became a Special Operating Agency on April 1, 1992. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets in the interests of grain producers.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a draw-down from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed by way of Supplementary Estimates to have the expenditures related to Appointments by the Governor in Council of Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange and 50 per cent of the expenditures of the Grain Research Laboratory covered by Parliamentary appropriation. The maximum amount of the Parliamentary appropriation was \$6.5 million.

The Canadian Grain Commission exercises certain responsibilities under the following acts and associated regulations in addition to the *Canada Grain Act*:

- *Financial Administration Act*
- *Grain Futures Act*
- *Weights and Measures Act*
- *Western Grain Transportation Act*

2. Accounting policies

These financial statements contain entries made through the Revolving Fund's accounts during the fiscal year. Appropriation funding for Assistant Commissioners appointed by the Governor in Council and the Supervisor of the Winnipeg Commodity Exchange was provided directly by Agriculture and Agri-Food. These charges may be found in Note 5.

Capital assets

Capital assets existing at March 31, 1995, were purchased via parliamentary appropriations. On April 1, 1995, these assets were assumed by the Revolving Fund for a nil cost. In accordance with the Treasury Board decision 822463 of February 9, 1995, the assumed assets were considered to be contributed capital and assigned an estimated net book value of \$4,940,928. These assets are being amortized in accordance with the amortization policies adopted by the Revolving Fund. Proceeds from the disposal of the contributed assets revert to the Consolidated Revenue Fund. During the fiscal year, such proceeds amounted to \$38,214.

Capital assets purchased by the Revolving Fund since April 1, 1995, are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment	3 years
Leasehold improvements	5 years

Termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are estimated to be \$7.8 million at March 31, 1996. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Canadian Grain Commission Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996—Continued

Vacation pay

At April 1, 1995, vacation pay valued at approximately \$1,150 million was owed to employees. This amount is to be funded by Treasury Board. It has been recorded as an accounts receivable and accounts payable. All vacation earned subsequent to April 1, 1995, is an expense of the Revolving Fund.

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Capital assets and accumulated amortization

Capital assets	Contributed capital April 1, 1995	Acquisi- tions	Disposals	Cost March 31, 1996
Scientific equip- ment	1,934,461	128,636	3,765	2,059,332
Office equipment ..	503,577	13,091	4,992	511,676
Operational equip- ment	84,219	101,947		186,166
Computer equip- ment	1,375,654	807,330	3,995	2,178,989
Leaschold improve- ments	1,043,017	149,252		1,192,269
	4,940,928	1,200,256	12,752	6,128,432
<hr/>				
Accumulated amortization	Amortization		Decrease	Balance March 31, 1996
	\$	\$	\$	\$
Scientific equip- ment		628,696	31	628,665
Office equipment ..		150,956	364	150,592
Operational equip- ment		34,184		34,184
Computer equip- ment		773,215	1,689	771,526
Leaschold improve- ments		364,732		364,732
		1,951,783	2,084	1,949,699

4. Parliamentary appropriations

- (a) Assistant Commissioners appointed by the Governor in Council and Supervisor of the Winnipeg Commodity Exchange

During the year, Agriculture and Agri-Food made direct payments in the amount of \$1,002,269 for expenses incurred by Assistant Commissioners appointed by the Governor in Council and the Supervisor of the Winnipeg Commodity Exchange by way of a parliamentary appropriation. These payments, or any related accruals, have not been reflected in these financial statements. The summary of expenses paid via this appropriation is as follows:

	\$
Salaries and employee benefits	603,645
Travel and removal	147,859
Professional and special services	74,817
Rentals	51,784
Employee termination benefits	43,358
Communications	31,299
Capital assets	22,991
Repairs, supplies and miscellaneous	17,761
Postage and freight	8,890
Total expenditures paid by Parliamentary appropriation	1,002,404

- (b) Grain Research Laboratory

One half of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by a parliamentary appropriation in the fiscal year. These amounts are included in the attached financial statements and are summarized as follows:

	\$
Salaries and employee benefits	3,415,590
Rentals	714,971
Repairs, supplies and miscellaneous	401,785
Capital assets	171,389
Professional and special services	126,908
Communications	96,935
Travel and removal	89,168
Postage and freight	60,257
Employee termination benefits	43,470
Interest	10,045
Total expenditures paid by Parliamentary appropriation	5,130,518

Canadian Grain Commission Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996—Concluded

(c) Grievance settlement

Based upon a decision reached on May 31, 1995, by the Public Service Staff Relations Board, salaries benefits totalling \$508,000 were paid in the current fiscal year to certain employees that were declared to be in "off-duty" status in 1993. Funding for the payment was received directly from Treasury Board. As the amount pertains to prior years, it has not been recorded in the fiscal 1996 financial statements.

5. Lease commitments

Lease commitments under operating leases for office accommodation with terms of more than one year total \$3,918,109. The lease agreements have been primarily entered into with Public Works and Government Services. The future aggregate minimum lease payments by fiscal year are as follows:

	\$
1997	3,217,839
1998	276,547
1999	216,415
2000	201,234
2001	6,075

6. Contingency

Employees are permitted to accumulated unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined.

Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

7. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

9. Comparative figures

Comparative figures are not available since this is the first year of the Revolving Fund's operations.

Canadian Intellectual Property Office Revolving Fund

AUDITOR'S REPORT

TO THE DEPUTY MINISTER INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office as at March 31, 1996 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG Peat Marwick Thorne
Chartered Accountants

Ottawa, Canada
May 17, 1996

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by the CIPO in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 1996 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

CIPO maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. The functional responsibility for integrity and objectivity of these financial statements rests with CIPO which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. The external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

Special Operating Agency status and the Revolving Fund enable CIPO to improve service to clients by managing operations on a long-term basis. CIPO has committed to breakeven on 5-year periods, including allowances for future year investments. In 1995-96, the second year of the first 5-year period, CIPO made a profit of \$11.4 million. This surplus is required to continue the automation of operations. In 1996-97 CIPO will be funding \$7.4 million for the TECHSOURCE patent automation project and \$2 million for trade-marks automation. These automation projects will result in the provision of easier access to intellectual property information in all parts of Canada.

ANTHONY McDONOUGH
*Commissioner of Patents and
Registrar of Trade-marks*

LINDA REGNIER
for the Director, Finance and Administration
August 7, 1996

Canadian Intellectual Property Office Revolving Fund —Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit for the year	8,277,000	11,393,044	2,295,000	13,525,112
Add: items not requiring use of funds	1,974,000	1,246,954	1,127,000	251,034
Operating source of funds	10,251,000	12,639,998	3,422,000	13,776,146
Net capital acquisitions	(22,975,000)	(17,498,424)	(37,272,000)	(35,341,322)
Working capital change	1,233,000	(4,977,231)	1,152,000	12,406,391
Other items		10,374,561	27,491,000	17,181,788
Authority (used) provided	(11,491,000)	538,904	(5,207,000)	8,023,003

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority	(12,744,312)	(18,437,729)
Transfer from Treasury Board Vote 5	(1,500,000)	
	(14,244,312)	(18,437,729)
Add: PAYE charges against the appropriation account after March 31	4,908,308	11,682,026
Less: amounts credited to the appropriation account after March 31	725,903	1,267,300
Net authority provided, end of year	(10,061,907)	(8,023,003)
Authority limit	25,000,000	25,000,000
Unused authority carried forward	35,061,907	33,023,003

The accompanying notes form an integral part of these financial statements.

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Petty cash	2,150	2,150	Deposit accounts	202,458	86,299
Government of Canada receivables	2,041,766	1,419,885	Government of Canada payables	1,567,865	9,140,638
Outside party accounts receivable	737,814	1,328,050	Outside party payables	5,382,491	3,687,442
Unbilled revenues	4,748,268	5,734,868	Deferred revenues	11,748,231	11,897,703
Prepaid expenses	21,149			18,901,045	24,812,082
	7,551,147	8,484,953			
Capital assets (Note 4)	85,545,216	69,293,746	Employee termination accrual	712,754	237,637
Unbilled revenues	1,270,920	237,160	Deferred revenues	8,179,920	7,394,037
				8,892,674	7,631,674
	94,367,283	78,015,859	Equity of Canada (Note 3)	66,573,564	45,572,103
				94,367,283	78,015,859
			Contingencies (Note 9)		

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund —Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues	49,584,712	44,768,503
Salaries and benefits	27,191,286	23,565,461
Professional services	3,373,343	2,691,785
Accommodation	2,604,881	2,158,661
Amortization	1,246,954	251,034
Information	1,050,918	574,954
Materials and supplies	827,642	665,467
Communications	489,161	505,965
Repairs and maintenance	399,244	115,503
Travel	339,820	213,193
Freight and postage	243,532	232,070
Training	232,858	167,328
Rentals	192,029	101,970
	38,191,668	31,243,391
Net profit	11,393,044	13,525,112

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year (Note 3)	4,076,832	(9,448,280)
Net profit for the year	11,393,044	13,525,112
Balance, end of year	15,469,876	4,076,832

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net profit	11,393,044	13,525,112
Add: amortization	1,246,954	251,034
	12,639,998	13,776,146
Changes in current assets and liabilities (Note 6)	(4,977,231)	12,406,391
Changes in other assets and liabilities		
Unbilled revenues	(1,033,760)	(25,160)
Employee termination	475,117	237,637
Deferred revenues	785,883	(106,963)
	227,240	105,514
Net financial resources provided by operating activities	7,890,007	26,288,051
Investing activities:		
Capital assets		
Acquired	(13,583,424)	(7,850,322)
Contributed	(3,915,000)	(27,491,000)
Net financial resources used by investing activities	(17,498,424)	(35,341,322)
Financing activities:		
Contributed capital	3,915,000	27,491,000
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(5,693,417)	18,437,729
Accumulated net charge against the Fund's authority account, beginning of year	18,437,729	
Accumulated net charge against the Fund's authority account, end of year (Note 3)	12,744,312	18,437,729

The accompanying notes form an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996

1. Purpose and authority

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 with an authorized limit of \$25,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate operations.

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996—Continued

2. Significant accounting policies

Revenue recognition

Revenues derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Other revenue is recognized upon receipt. Fees are prescribed by various Orders-in-Council.

Capital assets and amortization

Capital assets transferred to the Revolving Fund on its establishment are recorded at the Crown's costs less accumulated amortization and capital assets acquired subsequent to implementation of the Revolving Fund are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	5 years
Furniture	15 years
Equipment	10 years
Leasehold improvements	term of the lease, beginning in 1995-96
Systems, under development	estimated useful life beginning in 1996-97

Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 1996, the Treasury Board liability for CIPO employees is \$5.5 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay of \$1.1 million owing to employees at April 1, 1994 will be funded by Treasury Board. This amount is included in accounts receivable. Subsequent to April 1, 1994, vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on

account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Services Superannuation Account and/or with respect to charges the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

3. Equity of Canada

Equity of Canada is comprised of the following:

	1996	1995
	\$	\$
Accumulated net charge against the		
Fund's authority	(12,744,312)	(18,437,729)
Contributed capital	63,848,000	59,933,000
Accumulated surplus	15,469,876	4,076,832
	<u>66,573,564</u>	<u>45,572,103</u>

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Contributed capital

The Crown's accumulated contribution to the development of the TECHSOURCE automation project as at March 31, 1996 is \$63,848,000 which is comprised of the following:

	\$
At April 1, 1994	32,442,000
1995	27,491,000
1996	3,915,000
	<u>63,848,000</u>

These costs have been recorded as a capital asset (Note 4) and contributed capital. It is the intention of CIPO to amortize contributed capital to accumulated surplus/(deficits) once the project is in use.

Accumulated surplus

On April 1, 1994 the Crown established the Fund by transferring the following assets and deferred revenues to the Fund at their carrying value at that time:

	\$
Capital assets	822,869
Systems under development	938,589
Unbilled revenues	6,888,300
Deferred revenues	(18,098,038)
Balance, inception of the Fund	<u>(9,448,280)</u>

Canadian Intellectual Property Office Revolving Fund —Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—Concluded

4. Capital assets and accumulated amortization

Cost	Cost March 11, 1995	Acquisitions	Cost March 31, 1996	Amortization	Net carrying value
	\$	\$	\$	\$	\$
Leasehold improvements	3,654,317	517,208	4,171,525	730,864	3,440,661
Software	163,007	119,921	282,928	88,549	194,379
Hardware	1,274,783	1,711,678	2,986,461	644,744	2,341,717
Equipment	40,848	14,111	54,959	9,551	45,408
Furniture	99,633	1,361,940	1,461,573	24,280	1,437,293
Systems under development					
TECHSOURCE	62,275,746	12,714,487	74,990,233		74,990,233
INTREPID	2,036,446	798,203	2,834,649		2,834,649
Other		260,876	260,876		260,876
Total	69,544,780	17,498,424	87,043,204	1,497,988	85,545,216

Of the systems under development balance, \$63,848,000 relates to departmental appropriated funds for the TECHSOURCE patent automation project. These are accounted for as contributed capital.

5. Contractual obligations

TECHSOURCE

CIPO has contracted IBM Canada to produce a turn-key patent automation system by 1996-97, the final year of the contract. Amounts committed in 1996-97 comprise:

	\$
Prime contract	5,337,991
On-going facilities maintenance	3,727,702
	<u>9,065,693</u>

Lease

CIPO leases its premises under operating leases. Future lease payments are as follows:

	\$
1997	3,026,454
1998	2,833,181
1999	2,753,602
2000	2,753,602

6. Changes in working capital

Components of the change in working capital include:

	1996	1995
	\$	\$
Petty cash		(2,150)
Accounts receivable	(31,645)	(2,747,935)
Unbilled revenues	986,600	941,432
Prepaid expenses	(21,149)	86,299
Deposit accounts	116,159	
Accounts payable	(5,877,724)	12,828,080
Deferred revenues	(149,472)	1,300,665
	<u>(4,977,231)</u>	<u>12,406,391</u>

7. Related party transactions

Through common ownership, CIPO is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

8. Insurance

CIPO does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

9. Contingencies

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

10. Income taxes

CIPO is not subject to income taxes.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit and review committee of the department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY

*Executive Director,
Canadian Pari-Mutuel Agency*

D. KAM

Senior financial officer

August 2, 1996

STATEMENT OF AUTHORITY PROVIDED
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net surplus for the year . .		994,592		913,299
Add: items not requiring use of funds	150,000	37,046	120,000	112,789
Operating sources of funds	150,000	1,031,638	120,000	1,026,088
Net capital acquisitions	(150,000)	(286,419)	(120,000)	(35,111)
Working capital change		359,092		(195,390)
Other items		(359,092)		195,390
Authority provided		745,219		990,977

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority	(3,325,417)	(2,149,032)
Add: PAYE charges against the appropriation account after March 31	1,977,443	523,196
Less: amounts credited to the appropriation account after March 31	1,270,453	247,372
Net authority provided, end of year	(2,618,427)	(1,873,208)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	4,618,427	3,873,208

Canadian Pari-Mutuel Agency Revolving Fund— Continued

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	1,270,453	247,372	Outside parties		
Accountable advance to employees	15,049	11,549	Accounts payable	1,977,443	523,196
	1,285,502	258,921	Vacation pay	121,925	190,499
				2,099,368	713,695
Capital assets, appraisal plus additions			Long-term		
at cost (Note 3)	2,075,097	1,859,342	Allowance for employee termination		
Less: accumulated amortization	1,257,864	1,189,962	benefits	405,989	435,435
	817,233	669,380			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(3,325,417)	(2,149,032)
			Accumulated surplus	2,922,795	1,928,203
				(402,622)	(220,829)
				2,102,735	928,301
	2,102,735	928,301			

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues		
Pari-mutuel levy	14,656,548	14,368,156
Others	6,570	22,282
	14,663,118	14,390,438
Operating expenses		
Personnel		
Salaries and wages	2,922,951	3,117,064
Contribution to employee benefit		
plans	477,222	495,202
Allowance for employee termination		
benefits	(101,520)	14,212
Transportation and communications	531,555	437,230
Information	25,017	44,089
Professional and special services		
Drug control	5,006,735	4,845,675
Race patrol	2,828,164	2,680,632
Photo finish	694,933	747,032
Drug research	581,166	579,109
Other professional and special		
services	190,288	109,830
Rentals	173,116	158,060
Purchased repairs and maintenance	22,934	32,329
Utilities, materials and supplies	176,014	113,922
Miscellaneous	1,385	4,176
Loss on disposal of capital assets		5,144
Amortization	138,566	93,433
Total expenditures	13,668,526	13,477,139
Net surplus	994,592	913,299

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year	1,928,203	1,014,904
Net surplus for the year	994,592	913,299
Balance, end of year	2,922,795	1,928,203

Canadian Pari-Mutuel Agency Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net surplus	994,592	913,299
Add: amortization	138,566	93,433
loss on disposal of capital assets		5,144
allowance for employee termination benefits	(101,520)	14,212
	1,031,638	1,026,088
Change in current assets and liabilities	359,092	(195,390)
Change in other assets and liabilities	(29,446)	10,576
Payments on and change in allowance for employee termination benefits	101,520	(14,212)
Net financial resources provided by operating activities	1,462,804	827,062
Investing activities:		
Capital assets		
Purchased	(286,419)	(35,111)
Net financial resources used by investing activities	(286,419)	(35,111)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,176,385	791,951
Accumulated net charge against the Fund's authority account, beginning of year	2,149,032	1,357,081
Accumulated net charge against the Fund's authority account, end of year	3,325,417	2,149,032

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the revolving fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

Canadian Pari-Mutuel Agency Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	238,115	22,030		260,145
Electronic data pro- cessing equipment	754,651	248,623		1,003,274
Automotive	193,471	15,766	70,664	138,573
Buildings	574,582			574,582
Land	98,523			98,523
	1,859,342	286,419	70,664	2,075,097

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	160,304	17,915		178,219
Electronic data pro- cessing equipment	640,141	85,619		725,760
Automotive	172,004	12,049	70,664	113,389
Buildings	217,513	22,983		240,496
	1,189,962	138,566	70,664	1,257,864

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Government has taken specific measures to reduce employment in the Public Service. The cost of these restructuring measures, based on individual entitlement, is discussed in Note 4 of these financial statements. These special termination costs have been totally absorbed by this Fund, and impact on the Fund's ability to be competitive, to remain self-sufficient, and continue as a going concern.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1996 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for Revolving Funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias, financial audits in support of these financial statements have been conducted on behalf of the Audit and Review Committee of the Department.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the agency.

The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary

Estimates (C) Vote 13c, with the authorized limit of \$30 million, effective April 1, 1992. Transactions prior to this date relating to the operations of Consulting and Audit Canada were included in the wind-up of the Supply Revolving Fund.

Approved by:

JANE S. BILLINGS
Chief executive officer

NORM McINTOSH
*Director General
Corporate Services,
International Services and Marketing*

August 12, 1996

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year	2,036,000	(2,069,230)		(3,798,136)
Add: items not requiring use of funds	1,084,000	1,761,558	1,090,000	1,883,091
Operating source (use) of funds	3,120,000	(307,672)	1,090,000	(1,915,045)
Net capital acquisitions	(844,000)	(497,005)	(931,000)	(318,721)
Working capital change	(80,000)	(2,970,623)	(909,000)	1,552,817
Other items		1,600,010		(1,028,189)
Authority provided (used)	2,196,000	(2,175,290)	(750,000)	(1,709,138)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Credit (debit) balance in the accumulated net charge against the Fund's authority account ...	25,675,897	21,900,596
1991-92 operating transactions carried forward ⁽¹⁾	4,899,387	4,899,387
	30,575,284	26,799,983
Add: PAYE charges against the appropriation account after March 31	14,577,649	15,823,123
Less: amounts credited to the appropriation account after March 31	21,158,590	20,804,053
Net authority used (provided), end of year	23,994,343	21,819,053
Authority limit	30,000,000	30,000,000
Unused authority carried forward	6,005,657	8,180,947

⁽¹⁾ The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. An amount of \$8,098,406 representing net assets assumed by the Fund, was credited to the Fund's ANCAFA account. The subsequent receipt and settlement of \$4,899,387 worth of these net assets were debited to the Supply Revolving Fund. Therefore, the net authority used in the Accounts of Canada was erroneously increased by \$4,899,387.

Consulting and Audit Canada Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1996 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Consulting and Audit Canada. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

July 19, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	5,971,367	6,586,916
Service billings	17,769,849	17,133,865	Outside parties	8,074,750	8,023,261
Other	2,876,037	2,067,615	Allowance for compensation (Note 4)	68,882	1,228,000
Outside parties	163,319	351,796		14,114,999	15,838,177
	20,809,205	19,553,276	Long-term portion of allowance for employees	1,184,054	967,401
Capital assets, at cost (Note 3)	5,240,595	5,477,665		15,299,053	16,805,578
Less: accumulated amortization	3,313,061	2,493,748			
	1,927,534	2,983,917	EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	25,675,897	21,900,596
			Accumulated deficit	(18,238,211)	(16,168,981)
				7,437,686	5,731,615
	22,736,739	22,537,193		22,736,739	22,537,193

Consulting and Audit Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenue	59,712,661	62,935,146
Cost of subcontracting and related travel	31,524,550	30,811,991
Net revenue	28,188,111	32,123,155
Operating expenses		
Salaries and employee benefits	20,211,128	24,048,464
Accommodation	2,287,472	2,846,151
Professional and special services	1,811,437	1,263,079
Amortization	1,380,608	1,039,666
Interest	805,387	1,004,006
Repairs, supplies and miscellaneous	494,005	539,984
Communications	346,530	364,603
Provision for employee termination benefits	208,168	623,275
Travel and removal	135,562	133,935
Rental of equipment	105,822	91,460
Information	82,688	80,287
Freight	57,667	48,431
	27,926,474	32,083,341
Profit from operations	261,637	39,814
Work force adjustment		
Salaries and other costs, including interest	2,330,867	2,609,950
Provision for compensation (Note 4)		1,228,000
	2,330,867	3,837,950
Loss for the year	(2,069,230)	(3,798,136)
Accumulated deficit, beginning of year	(16,168,981)	(12,370,845)
Accumulated deficit, end of year	(18,238,211)	(16,168,981)

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Funds provided by (used in)		
Operating activities:		
Loss for the year	(2,069,230)	(3,798,136)
Add: amortization	1,380,608	1,039,666
loss on disposal of capital assets	172,781	220,150
increase in provision for employee termination benefits	216,653	623,275
	(299,188)	(1,915,045)
Changes in current assets and liabilities	(2,979,108)	1,552,817
Net financial resources used in operating activities	(3,278,296)	(362,228)
Investing activities:		
Capital assets		
Purchases	(517,871)	(358,721)
Disposals	20,866	40,000
Net financial resources used in investing activities	(497,005)	(318,721)
Net financial resources used, during the year	(3,775,301)	(680,949)
Accumulated net charge against the Fund's authority account, beginning of year	(21,900,596)	(21,219,647)
Accumulated net charge against the Fund's authority account, end of year	(25,675,897)	(21,900,596)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996

1. Purpose and authority

Consulting and Audit Canada (CAC) is a Special Operating Agency which performs consulting and auditing assignments on a fee-for-services basis for federal Government departments and agencies as well as to some other organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. The Fund provides a line of credit to a maximum of \$30,000,000 to fund operations under paragraphs 7(3)(a), (b) and (f) of the *Department of Supply and Services Act*.

Advances drawn under these authorities are subject to interest under some circumstances.

Consulting and Audit Canada Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—Concluded

2. Significant accounting policies

Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting.

Amortization

Capital assets are depreciated commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	5 years
EDP equipment and software	3 years
Printing equipment	5 years
Other	10 years

Allowance for compensation

With respect to the cost of departure incentive programs that were introduced to achieve Government restructuring objectives, the accounting policy is to recognize the liability in the year the decision is taken to restructure.

Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. CAC provides for the severance entitlements earned by employees since April 1, 1992. No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$6,000,000 represent an obligation of CAC and will be funded by the Treasury Board.

3. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisi- tions	Disposal/ adjustments	Balance end of year
	\$	\$	\$	\$
Furniture	1,196,364	3,000	(465,773)	733,591
EDP equip- ment and software	4,217,338	501,255	(391,095)	4,327,498
Printing equipment	42,113		26,335	68,448
Other	21,850	13,616	75,592	111,058
	5,477,665	517,871	(754,941)	5,240,595
	Balance beginning of year	Increase in amortiza- tion	Decrease/ adjustments	Balance end of year
	\$	\$	\$	\$
Furniture	340,119	109,638	(201,519)	248,238
EDP equip- ment and software	2,110,102	1,244,430	(405,845)	2,948,687
Printing equipment	33,318	13,690	5,585	52,593
Other	10,209	12,851	40,483	63,543
	2,493,748	1,380,609	(561,296)	3,313,061

4. Public service restructuring

In 1994-95, the Government took specific measures to reduce employment in the public sector over the next three years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs as at March 31, 1996 of these incentives are based on individual entitlements still outstanding.

5. Insurance

CAC, in common with the practice of the Optional Services Revolving Fund, does not carry insurance on its property. This is in accordance with the Government's policy of self-insurance.

6. Contractual commitments

CAC leases its premises and office equipment under operating leases. Future lease payments are as follows:

	\$
1997	1,628,989
1998	460,930
1999	299,863
2000	114,756

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements has not been examined by external auditors.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Although CORCAN operates under financial systems different from Correctional Service Canada (CSC), its capital assets are still recorded in CSC financial system. No physical inventory of these assets has been taken. CORCAN is in the process of developing and implementing its own capital assets computerized system. Part of the process of implementing such a system requires that a detailed physical count be made. The physical stocktaking will be done yearly thereafter.

Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. ANDRÉ MARTEL
Comptroller

THOMAS TOWNSEND
Chief executive officer

September 13, 1996

STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31, 1996

	1995-96		1994-95	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net (loss) profit for the year	100,000	(2,506,217)	1,190,000	(7,023,260)
Add: items not requiring use of funds	3,560,000	3,462,004	1,760,000	3,857,181
Operating source of funds	3,660,000	955,787	2,950,000	(3,166,079)
Net capital acquisitions	(4,000,000)	(886,075)	(6,500,000)	(1,980,053)
Working capital change	(2,910,000)	4,832,806	(1,760,000)	(871,949)
Changes in balance sheet long-term items				
Termination benefits	(400,000)	(524,955)		(408,928)
Deferred service charges	(250,000)	(485,572)		(226,619)
Cash provided (used)	(3,900,000)	3,891,991	(5,310,000)	(6,653,628)
Net adjustments to convert to modified cash accounting basis		(2,957,715)		5,276,245
Authority used	(3,900,000)	934,276	(5,310,000)	(1,377,383)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1995-96	1994-95
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	30,185,758	34,077,749
Add: PAYE charges against the appropriation account after March 31	8,893,393	5,597,595
Less: amounts credited to the appropriation account after March 31	11,385,307	11,556,402
transfer from TB Vote 5	394,206	
other items	509,178	
Net authority used, end of year	26,790,460	28,118,942
Authority limit	45,000,000	45,000,000
Unused authority carried forward	18,209,540	16,881,058

CORCAN Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1995-96	1994-95	LIABILITIES	1995-96	1994-95
	\$	\$		\$	\$
Current			Current (Note 5)		
Accounts receivable			Accounts payable		
Government of Canada	11,140,628	11,381,366	Government of Canada	5,182,133	3,331,584
Outside parties	2,059,871	1,604,866	Outside parties	3,613,563	2,102,981
Less: allowance for doubtful accounts	16,443	27,948	Deferred revenues	370,156	740,313
	13,184,056	12,958,284		9,165,852	6,174,878
Inventories (Note 3)	11,870,959	14,091,247	Long-term		
Livestock	2,726,533	2,591,444	Employee termination benefits	1,241,029	1,441,465
Other	120,267	102,672		10,406,881	7,616,343
	27,901,815	29,743,647			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	23,418,554	22,532,479	Contributed capital	10,085,814	10,085,814
Less: accumulated amortization	11,370,049	8,383,990	Accumulated net charge against the		
	12,048,505	14,148,489	Fund's authority	30,185,758	34,077,749
Other			Accumulated deficit	(9,706,496)	(7,200,279)
Deferred charges less amortization	1,021,637	687,491		20,479,262	26,877,470
	40,971,957	44,579,627		40,971,957	44,579,627

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1995-96	1994-95
	\$	\$
Revenues:		
Industries	17,453,610	17,187,358
Agribusiness (including Forestry)	9,460,988	11,156,441
Services	4,853,792	4,010,800
Construction activities	6,021,082	1,761,299
Training and correctional activities	16,795,000	16,568,000
Total revenues	54,584,472	50,683,898
Expenses:		
Cost of goods sold		
Industries	21,003,080	22,959,937
Agribusiness (including Forestry)	11,059,468	11,064,269
Services	3,512,623	3,843,035
Construction activities	4,993,908	1,567,072
	40,569,079	39,434,313
Gross margin	14,015,393	11,249,585
Operating expenses	7,339,613	7,516,052
Selling and marketing expenses	2,891,998	2,452,824
Administrative expenses	5,840,664	7,608,428
Cost of capital	1,749,732	1,821,216
Total expenses	17,822,007	19,398,520
Net operating loss	(3,806,614)	(8,148,935)
Other revenues (Note 6)	1,300,397	1,125,675
Net loss	(2,506,217)	(7,023,260)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996

	1995-96	1994-95
	\$	\$
Balance, beginning of year	(7,200,279)	(177,019)
Net loss for the year	(2,506,217)	(7,023,260)
Balance, end of year	(9,706,496)	(7,200,279)

CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES IN THE FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996

	1995-96	1994-95
	\$	\$
Operating activities:		
Net loss for the year.....	(2,506,217)	(7,023,260)
Add: provision for termination benefits.....	324,519	325,117
amortization.....	2,986,059	3,414,378
amortization of deferred charges.....	151,426	117,686
	955,787	(3,166,079)
Changes in current assets and liabilities.....	4,832,806	(871,949)
Changes in other assets and liabilities:		
Deferred service charges.....	(485,572)	(226,619)
Payments on and changes in provision for employee termination benefits.....	(524,955)	(408,928)
Net financial resources provided (used) by operating activities.....	4,778,066	(4,673,575)
Investing activities:		
Capital assets purchased.....	(886,075)	(1,980,053)
Net financial resources provided (used) by investing activities.....	(886,075)	(1,980,053)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year.....	3,891,991	(6,653,628)
Accumulated net charge against the Fund's authority account, beginning of year.....	(34,077,749)	(27,424,121)
Accumulated net charge against the Fund's authority account, end of year.....	(30,185,758)	(34,077,749)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

1. Authority and purpose

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

(a) Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

(b) Pension plan

Employees of CORCAN, an Agency within the Correctional Service Canada financed through the CORCAN Revolving Fund, are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

(e) Inventories

Inventories are valued as follows:

Work in progress and finished goods at standard cost and raw materials at cost.

(f) Recognition of revenues and expenses

Revenues and expenses are recognized in the year into which they occur, regardless as to when they are paid.

3. Inventories

	1995-96	1994-95
	\$	\$
Raw materials (based on actual costs)....	4,784,524	4,270,605
Work in progress (based on standard costs)	370,847	836,596
Finished goods (based on standard costs)....	6,715,588	8,984,046
	11,870,959	14,091,247

CORCAN Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1996—Concluded

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions ⁽¹⁾	Disposals	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	16,947,538	638,413		17,585,951
Office furni- ture and equipment	790,042	51,750		841,792
Computer equip- ment	2,329,440	172,606		2,502,046
Vehicle fleet	2,465,459	23,306		2,488,765
	22,532,479	886,075		23,418,554
<hr/>				
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	5,510,989	2,386,145		7,897,134
Office furni- ture and equipment	136,042	34,399		170,441
Computer equip- ment	1,711,970	528,284		2,240,254
Vehicle fleet	1,024,989	37,231		1,062,220
	8,383,990	2,986,059		11,370,049

⁽¹⁾ Acquisitions are net of disposals.

5. Current liabilities

The details of the current liabilities are as follows:

	1995-96	1994-95
	\$	\$
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . .	953,452	1,435,212
Employee benefits to transfer to Treasury Board		
Employee benefit plans	728,841	4,639
Health insurance benefits	1,637,159	
	2,366,000	4,639
Tax collected—Revenue Canada . . .	112,949	70,533
Interest payable—Finance	1,749,732	1,821,200
	5,182,133	3,331,584
Outside parties	3,613,563	2,102,981
Deferred revenues	370,156	740,313
	9,165,852	6,174,878

6. Other revenues

CORCAN has constructed a composting facility located on federal property at a Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant started in 1993-94 and is the exclusive property of CORCAN. The revenue generated from the sale of the rights is calculated on a 50 percent declining balance method. The total revenue to be amortized is \$2,875,000.

CORCAN has received funds from Treasury Board for the payment of employee termination benefits earned in other federal departments.

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Public Works and Government Services Canada in accordance with Treasury Board policies, the *Defence Production Act*, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the *Public Accounts of Canada* and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for integrity and objectivity of these statements rests with the Government Operational Service. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

There were no transactions in the Defence Production Revolving Fund during 1994-95.

G. BERGERON
for the Director General, Finance

J. C. STOBBE
*Assistant Deputy Minister
Government Operational Service*

July 17, 1996

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Loan Account	1,724,007	1,724,007
Plus: forgiveness of debt due to Crown from CAE Aircraft Limited *	1,724,007	
Net authority available for the Fund's account.	100,000,000	98,275,993
Unused authority carried forward	100,000,000	98,275,993

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Fund.	100,000,000*	98,275,993
Net authority available for the loan account.	*	1,724,007
Net authority used.	*	1,724,007
Unused authority carried forward		

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

* A loan of \$1,724,007 was forgiven through the Supplementary Estimates Vote 21a.

Defence Production Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

1. Purpose and authority

The Defence Production Revolving Fund has been established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than \$100 million the aggregate of amounts received on these two accounts.

2. Significant accounting policies

- (a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.
- (b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the years ended March 31, 1995 and 1996 there were no transactions that applied to (a), (b) and (c).

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Geomatics Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the financial statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit and review committee of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Sector (CSS) develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate costs. The accounting systems have evolved over the years to meet the reporting requirements of the Fund. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the Audit and Evaluation Branch of the Department of Natural Resources Canada and an external auditor, whose role is to express an informed judgment as to whether the Fund's financial

statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the opinion appended to these financial statements.

Approved by:

DAVID BICKERTON

Director General, Finance

(Senior full-time financial officer)

DAVID BICKERTON

for the Assistant Deputy Minister, Corporate Services

(Senior financial officer)

August 23, 1996

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss (profit)	(311,000)	297,703	(978,000)	(583,228)
Add: items not requiring use of funds amortization	881,000	170,245	790,000	119,858
Operating use of funds	570,000	467,948	(188,000)	(463,370)
Net capital acquisitions	(599,000)	(292,830)	(885,000)	(203,646)
Working capital change	(373,000)	(4,234,347)	241,000	1,031,476
Other items		2,064,011		(1,711,820)
Authority used	(402,000)	(1,995,218)	(832,000)	(1,347,360)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
(Debit) credit balance in the accumulated net charge against the Fund's authority	3,649,219	(387,444)
Add: PAYE charges against the appropriation account after March 31	1,344,064	2,589,147
Less: amounts credited to the appropriation account after March 31	1,650,705	854,343
Net authority used, end of year	3,342,578	1,347,360
Authority limit	8,000,000	8,000,000
Unused authority carried forward	4,657,422	6,652,640

Geomatics Canada Revolving Fund—Continued**INTERNAL AUDIT REPORT**

TO THE MANAGERS OF THE
GEOMATICS CANADA REVOLVING FUND

The Internal Audit Division, in conjunction with the firm of Samson & Associates, examined the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 1996, as well as the statements of operations, accumulated deficits, authority used and changes in financial position for the year then ended.

Our examination included questions, comparisons, discussions and an analysis of information required. For assets, liabilities and major revenue and expense items, a detailed analysis was performed in accordance with generally accepted auditing practices.

Our detailed examination revealed that the financial statements present fairly the financial situation as of March 31, 1996, reflect fairly the information contained in the accounts of Geomatics

Canada Revolving Fund and information reviewed, and that they are prepared in accordance with generally accepted accounting principles.

PIERRE SAMSON
Samson & Associates

MARCEL GIBEAULT
Director General
Audit and Evaluation Branch

August 15, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable (Note 3)			Accounts payable		
Government of Canada	1,801,239	833,260	Government of Canada	2,342,429	3,239,875
Outside parties	2,353,180	1,105,643	Outside parties	743,192	856,523
Inventory (Note 4)	1,525,062	1,390,022	Sales taxes payable		24,727
Work in process	743,533	249,914	Deferred revenues	73,489	407,777
Prepaid expenses	10,679	4,497	Vacation pay	71,713	84,359
	6,433,693	3,583,336	Current portion for termination benefits payable		1,551
				3,230,823	4,614,812
Capital (Note 5)			Long-term		
At cost	930,837	638,007	Termination benefits payable	45,549	22,984
Less: accumulated amortization	290,103	119,858			
	640,734	518,149			
			EQUITY OF CANADA		
			Contributed capital	434,361	434,361
			Accumulated net charge against the Fund's authority	3,649,219	(387,444)
			Accumulated deficit	(285,525)	(583,228)
				3,798,055	(536,311)
	7,074,427	4,101,485		7,074,427	4,101,485

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Revenues		
Product revenues	9,430,184	7,925,519
Services revenues	4,190,642	3,995,566
Consulting revenues	1,911,138	647,833
Net revenues	15,531,964	12,568,918
Cost of sales (Note 6)	2,551,994	1,877,735
Gross profit on sales	12,979,970	10,691,183
Direct expenses		
Salaries	3,070,726	2,422,955
Transport/Communication	797,977	754,166
Information	543,162	283,160
Professional and special services	2,591,770	2,885,222
Rentals	388,216	468,012
Purchased repair and upkeep	698,381	933,045
Utilities, materials and supplies	1,080,952	903,853
All other expenditures	1,663	3,286
Total direct expenses	9,172,847	8,653,699
Indirect expenses		
Corporate services	1,148,995	753,975
Occupancy	624,362	587,426
Divisional services	416,855	464,469
Employee benefits	561,407	450,935
Sector services	370,992	198,959
Amortization	170,245	119,858
Provision for employee termination benefits	24,564	24,535
Bad debts		20,555
Interest	192,000	
Total indirect expenses	3,509,420	2,620,712
Total expenses	12,682,267	11,274,411
Net income (loss)	297,703	(583,228)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Balance, beginning of year	(583,228)	
Net operating (loss) profit	297,703	(583,228)
Balance, end of year	(285,525)	(583,228)

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Operating activities:		
Net loss before extraordinary items	297,703	(583,228)
Add: amortization	170,245	119,858
Working capital change	(4,234,347)	1,031,477
Net financial resources provided by operating activities	(3,766,399)	568,107
Investing activities:		
Capital assets: (Note 5)		
Purchased	(292,830)	(203,646)
Net financial resources used by investing activities	(292,830)	(203,646)
Financing activities:		
Liabilities for unused annual leave and employee termination benefits	22,565	22,984
Net financial resources provided by financing activities	22,565	22,984
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(4,036,664)	387,445
Accumulated net charge against the Fund's authority account, beginning of year	387,445	
Accumulated net charge against the Fund's authority account, end of year	(3,649,219)	387,445

**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996****1. Authority and purpose**

The revolving fund was originally established under *Appropriation Act No. 3, 1993-94*. At this time, the Fund was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. Subsequently, from Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" has now been renamed the "Geomatics Canada Revolving Fund". Finally, the permanent continuing authority has been obtained from Treasury Board Minute 822393 dated February 9, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time.

Geomatics Canada Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1996—Continued

2. Significant accounting policies**(a) Accrued revenue**

Accrued revenue represents the estimated amount of revenue earned for services rendered but not billed at the year end. It is included in accounts receivable.

(b) Work in process

Work in process represents the estimated cost of labour, fees and disbursements incurred for services performed or goods delivered on consulting projects, less amounts already billed.

(c) Capital assets

Capital assets previously under the custodianship of parliamentary appropriation were considered as contributed capital in the Fund as of April 1, 1994, at book value. Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

Capital assets are amortized on a straight-line basis over their estimated useful lives. In the first year an asset is purchased, one half of the annual amortization is taken regardless of when the asset was acquired. The life of the assets are as follows:

	New	Contributed
EDP equipment	5 years	3 years
Furniture	20 years	13 years
Instruments	10 years	6 years
Mechanical equipment	5 years	2 years
Office equipment	10 years	4 years
Vehicles	5 years	2 years
Special surveying and mapping equipment	10 years	1 year

(d) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment to the pension is against the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Vacation pay

This accrued liability represents the amount of vacation pay based on the average salary rates in effect as at the end of the year.

(f) Employee termination benefits

Employees of Geomatics Canada Revolving Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to April 1, 1994, establishment of Geomatics Canada Revolving Fund are a liability of Treasury Board and accordingly have not been recorded in the accounts. The liability for benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

(g) Corporate services

Included in the Corporate overhead expense is an adjustment of \$208,558, which represents a correction in the 1994-95 billing.

3. Accounts receivable

Included in the Government of Canada receivables of \$1,801,239 is an amount due from appropriation of \$46,393.

The outside parties receivables can be broken down as follows:

	\$
Receivables	2,383,180
Allowance for doubtful accounts	(30,000)
Total	<u>2,353,180</u>

The provision for doubtful accounts was established at \$30,000 to offset bad debts included in the accounts receivable, plus a normal provision of 1 percent for current accounts receivable.

4. Inventory

Inventory on hand before the startup of the Fund is held on consignment and is therefore not reflected in the inventory account. The account only includes maps printed but not sold since the startup of the Fund. Inventory is valued at the weighted average printing cost of each map.

	1996	1995
	\$	\$
Topographic maps	1,142,499	783,544
Aeronautical maps	349,072	436,877
Geographic maps	33,491	33,490
Air information publications		136,111
Total	<u>1,525,062</u>	<u>1,390,022</u>

Geomatics Canada Revolving Fund—Concluded**NOTES TO THE FINANCIAL STATEMENTS**MARCH 31, 1996—*Concluded***5. Capital assets and accumulated amortization**

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	\$	\$	\$	\$
EDP equipment ..	307,895	319,490	(2,046)	625,339
Furniture.....	175,929		1,205	177,134
Instruments.....	3,090			3,090
Mechanical equipment	44,624		(10,031)	34,593
Office equipment ..	94,441		(15,788)	78,653
Vehicles	11,991			11,991
Special surveying and mapping equipment	37			37
Total	638,007	319,490	(26,660)	930,837

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	\$	\$	\$	\$
EDP equipment ..	78,157	122,240	(7,089)	193,308
Furniture.....	13,533	28,624	15,091	57,248
Instruments.....	515	516	1	1,032
Mechanical equipment	13,211	8,993	(6,076)	16,128
Office equipment ..	8,409	10,686	(2,769)	16,326
Vehicles	5,996	3,012	(2,984)	6,024
Special surveying and mapping equipment	37			37
Total	119,858	174,071	(3,826)	290,103

Identifiable assets (includes financial assets, capital assets and other assets)

Financial assets...	3,611,014	1,768,480	1,065,870	6,445,364
Capital assets	558,444	71,937	10,353	640,734
Capital expenditures	306,847	12,643		319,490
Amortization	104,338	63,264	2,643	170,245

The financial coding needed to provide a breakdown by product type was not available for 1994-95.

6. Statement of information by Industrial Segment and Geographic Area

	1996			
	Products	Services	Consulting	Total
	\$	\$	\$	\$
Revenues				
Government departments ..	1,596,692	423,209	1,298,800	3,318,701
External customers	7,833,492	3,767,433	612,338	12,213,263
Total revenue	9,430,184	4,190,642	1,911,138	15,531,964
Cost of sales	2,551,994			2,551,994
Gross profit on sales	6,878,190	4,190,642	1,911,138	12,979,970
Direct expenses ..	4,294,274	3,388,327	1,490,246	9,172,847
Indirect expenses ..	2,551,286	488,767	469,367	3,509,420
Total expenses	6,845,560	3,877,094	1,959,613	12,682,267
Net income (loss)	32,630	313,548	(48,475)	297,703

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services (GTIS) Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

L. SAINT-LAURENT

Director General, Finance
(Senior full-time financial officer)

J. C. STOBBE

Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)

August 21, 1996

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating profit (loss)	(1,381,000)	10,151,394	7,755,000	462,425
Add: items not requiring use of funds	5,914,000	7,203,653	1,947,000	10,097,066
Operating source of funds	4,533,000	17,355,047	9,702,000	10,559,491
Net capital acquisitions	(5,914,000)	(5,996,682)	(8,974,000)	(8,803,094)
Working capital change		(18,283,023)	202,000	16,577,042
Other items		30,079,522		(23,394,288)
Authority provided (used)	(1,381,000)	23,154,864	930,000	(5,060,849)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
(Debit) credit balance in the accumulated net charge against the Fund's authority account ...	4,973,537	(11,595,568)
Add: PAYE charges against the appropriation account after March 31 (Note 3)	33,975,844	8,500,370
Less: amounts credited to the appropriation account after March 31 (Note 3)	62,783,760	202,289
Net authority provided, end of year	(23,834,379)	(3,297,487)
Authority limit	64,000,000	64,000,000
Unused authority carried forward	87,834,379	67,297,487

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1996, and the statements of income, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Due to internal control weaknesses which mainly arose as a result of changes during the year to the telecommunications revenue billing system, we were unable to completely verify the accounts receivable included in the financial statements totalling \$64,770,160. The

management of the Fund is in the process of analyzing a portion of these accounts, but does not expect to complete this on a timely basis nor are they assured that they will be able to support the amount shown above. Accordingly, we were not able to determine whether any adjustments might be necessary to the accounts receivable, telecommunications revenue, net operating profit and accumulated surplus.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves with respect to the balance of accounts receivable described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1996, the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 12, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS		1996	1995	LIABILITIES		1996	1995
		\$	\$			\$	\$
Current				Current			
Accounts receivable				Accounts payable and accrued liabilities			
Government of Canada (Note 3).....		62,278,213	18,679,246	Government of Canada (Note 3)		3,974,924	441,677
Outside parties (Note 3)		2,491,947	1,319,627	Outside parties			
		64,770,160	19,998,873	Accounts payable (Note 3)		30,091,795	7,965,400
		4,715	201,671	Accrued salaries and benefits		3,780,819	3,211,628
Prepaid expenses		64,774,875	20,200,544	Current portion of the provision for			
				employee termination benefits		820,845	327,390
Capital (Note 4)				Current portion of the allowance for			
At cost		25,157,377	19,546,523	compensation		2,054,436	2,485,416
Less: accumulated amortization		9,708,302	6,276,420			40,722,819	14,431,511
		15,449,075	13,270,103	Long-term			
Other				Provision for employee termination			
Deferred charges		128,000	834,079	benefits		9,783,728	13,477,202
				Allowance for compensation		353,601	3,624,710
						10,137,329	17,101,912
				EQUITY OF CANADA			
				Accumulated net charge against the Fund's			
				authority (Note 3)		4,973,537	(11,595,568)
				Accumulated surplus		24,518,265	14,366,871
						29,491,802	2,771,303
						80,351,950	34,304,726
		80,351,950	34,304,726				

The accompanying notes are an integral part of the financial statements.

**Government Telecommunications and Informatics
Services Revolving Fund—Continued**
**INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Telecommunication revenues	198,525,356	202,748,442
Cost of sales	164,811,837	166,866,381
Gross operating profit	33,713,519	35,882,061
Revenues—Informatics and other	156,743,204	115,145,431
Expenses		
Salaries and employee benefits (Note 8)	80,869,924	66,531,585
Provision for employee termination benefits	1,444,953	921,961
Telecommunications, freight and travel	8,600,382	7,135,490
Information	556,444	256,523
Professional and special services	33,595,119	28,112,452
Occupancy costs	8,171,685	7,064,700
Rentals	9,901,814	16,614,319
Purchased repairs and upkeep	27,739,177	10,510,432
Utilities, materials and supplies	4,355,497	2,554,962
Amortization	2,980,002	1,809,451
Bad debts		1,389,219
Interest on drawdown	222,121	554,881
Loss on disposal of capital assets	12,125	
All other expenditures	621,175	998,966
	179,070,418	144,454,941
Operating profit before other expenses	11,386,305	6,572,551
Other expenses		
Provision for compensation (Note 7)	1,234,911	6,110,126
Net operating profit	10,151,394	462,425

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Balance, beginning of year	14,366,871	13,904,446
Net operating profit	10,151,394	462,425
Balance, end of year	24,518,265	14,366,871

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Operating activities:		
Net operating profit	10,151,394	462,425
Add: provision for employee termination benefits	1,444,953	921,961
provision for compensation	1,234,911	6,110,126
amortization of capital assets—Non- recoverable portion	2,980,002	1,809,451
amortization of capital assets—Re- coverable from OGD's	825,583	569,923
amortization of deferred charges	706,079	685,605
loss on disposal of capital assets	12,125	
	17,355,047	10,559,491
Working capital change	(18,283,023)	16,577,042
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(4,506,020)	(2,485,416)
Payments on and change in provision for employee termination benefits	(5,138,427)	10,504,070
Net financial resources (used) provided by operating activities	(10,572,423)	35,155,187
Investing activities:		
Capital assets (Note 4):		
Acquisitions	(5,996,682)	(8,803,094)
Assumed by the Fund (Net)		(2,551,481)
Net financial resources used by investing activities	(5,996,682)	(11,354,575)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(16,569,105)	23,800,612
Accumulated net charge against the Fund's authority account, beginning of year	11,595,568	(12,205,044)
Accumulated net charge against the Fund's authority account, end of year	(4,973,537)	11,595,568

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1996

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 4 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increased was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92*. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary in 1981.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). In addition to providing telecommunications facilities and services, GTIS now provides information management and technology services for all federal departments and agencies. As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. All transactions of GTIS are processed through the GTIS Revolving Fund.

Since the merger, only Headquarters employees from the informatics groups of the former SSC and PWC were transferred to the GTIS Revolving Fund in the fiscal year ended March 31, 1995. The Public Works and Government Services Canada employees from the regional informatics groups were transferred in the current year and thus the financial statements for the current year include costs and revenues related to these employees.

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Interest on drawdown

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of the service to users and are accrued for services supplied but not billed up to the year-end. It is the Fund's policy to provide for doubtful accounts.

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1994 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

An expenditure which extends the economic life of an asset or increases its capacity is capitalized.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives, from the month the asset becomes operational on the following basis:

<u>Assets</u>	<u>Estimated useful economic life</u>
Automobiles	3 years
Office equipment	5 years
Furniture and fixtures	10 years

Telecommunications equipment constitutes a special category of assets which are amortized on a straight-line basis, over a period of 3-5 years.

Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTIS and are amortized on a straight-line basis on the same life expectancy as the asset to which they relate.

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1996—Continued

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits is recorded in the accounts as they are earned by the employees.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next two years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

3. Changes in accounting policy

In order to reflect the financial position of the Fund as at March 31, 1996, amounts received and disbursed after that date are not reflected in these accounts. In previous years receipts and disbursements after the balance sheet date were included for the extended accounting periods used for the Government of Canada.

The change has no effect on the net operating profit or the accumulated surplus.

This change affected accounts as follows:

	Other Government departments	Outside parties	Total
	\$	\$	\$
Accounts receivable.....	32,546,394	153,004	32,699,398
Accounts payable.....	3,664,045	19,947,599	23,611,644
ANCAFA			9,087,754

This change was not applied retroactively because the necessary data was not readily determinable.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Office equip- ment.....	15,428,335	4,672,510	(60,871)	20,039,974
Furniture and fixtures.....	786,721	17,188		803,909
Automobiles	89,969	4,500	16,623	111,092
Telecommunications equipment	3,241,498	1,302,484	(341,580)	4,202,402
	19,546,523	5,996,682	(385,828)	25,157,377
Accumulated amortization	Balance at beginning of year	Current year amortiza- tion	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Office equip- ment.....	(4,816,477)	(2,914,592)	32,123	(7,698,946)
Furniture and fixtures.....	(393,978)	(59,026)		(453,004)
Automobiles	(89,969)	(6,384)		(96,353)
Telecommunications equipment	(975,996)	(825,583)	341,580	(1,459,999)
	(6,276,420)	(3,805,585)	373,703	(9,708,302)
Net.....	13,270,103		(12,125)	15,449,075

5. Transfer of regional employees capital assets and amortization

Capital assets reflecting the transfer of regional employees from the informatics groups of Public Works and Government Services Canada are not recorded in the fiscal year ended March 31, 1996. A major review of the capital assets policies and systems will resolve the capital assets transfer issue in fiscal year 1996-97.

6. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

Comparative figures reflecting the transfer of regional employees from the informatics groups of Public Works and Government Services Canada are not available and thus cannot be provided.

7. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs over three years, excluding severance pay and unused vacation pay which are recorded separately.

Government Telecommunications and Informatics Services Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1996—Concluded

8. Salaries and employee benefits

Workforce adjustment costs of \$7,239,000 incurred during 1995-96 were applied to the following liability accounts:

	\$
Allowance for compensation	4,937,000
Employee termination benefits	2,027,000
Accrued salaries and benefits	275,000
Total workforce adjustment costs	<u>7,239,000</u>

9. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets and liabilities for termination benefits were assumed by the Government Telecommunications and Informatics Services Revolving Fund. From April 1, 1994, an amount of \$5,627,596 representing net liabilities assumed by the Fund was charged to the Fund's accumulated net charge against the Fund's authority. Assets and liabilities were assumed at their estimated net book value.

	1996	1995
	\$	\$
Assets:		
Capital assets (net of amortization)	2,551,481	2,551,481
Liabilities:		
Employee termination benefits	8,179,077	10,797,049
Net liabilities assumed	<u>5,627,596</u>	<u>8,245,568</u>

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies as set out in Note 2 of statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Senior General Director, Administration and Operations develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting of financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain

accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

MARYSE CHARBONNEAU, FCMA
*Chief, Financial Administration
(Senior full-time financial officer)*

GILLES ROY
*Senior General Director
Administration and Operations
(Senior financial officer)*

July 11, 1996

National Film Board—Continued

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation for the year		(83,551,551)		(79,959,418)
Less: items not requiring use of funds		11,440,263		4,494,895
Operating source of funds	(70,176,000)	(72,111,288)	(75,465,000)	(75,464,523)
Net capital acquisitions	(5,313,000)	(5,146,100)	(5,813,000)	(6,608,319)
Authority used	(75,489,000)	(77,257,388)	(81,278,000)	(82,072,842)
Statutory authority				
Working capital change	(375,000)	4,265,640	(375,000)	(6,032,280)
Other items		(2,417,838)		3,131,093
Authority used	(375,000)	1,847,802	(375,000)	(2,901,187)
Total authority used	(75,864,000)	(75,409,586)	(81,653,000)	(84,974,029)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	12,039,118	17,392,512
Add: PAYE charges against the appropriation account after March 31	9,583,372	6,877,710
Less: amounts credited to the appropriation account after March 31	894,673	606,849
Net authority used, end of the year	20,727,817	23,663,373
Authority limit	25,000,000	25,000,000
Unused authority carried forward	4,272,183	1,336,627

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1996 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations, the *National Film Act* and the by-laws of the Board.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	285,552	91,028	Accounts payable		
Accounts receivable			Government of Canada	2,847,408	1,035,306
Government of Canada	555,152	652,496	Outside parties	6,777,562	6,501,680
Outside parties	2,834,507	3,650,978	Accrued salaries and vacations	1,332,395	1,409,161
Inventories (Note 3)	1,332,161	2,442,966	Advances on productions	222,279	243,619
Deposits	394,912	802,943	Obligation for employee termination		
Prepaid expenses	444,732	381,148	benefits (Note 5)	9,500,000	2,500,000
	5,847,016	8,021,559		20,679,644	11,689,766
Capital assets (Note 4)			Long-term liabilities		
Cost	50,031,886	46,266,687	Obligation under capital		
Less: accumulated amortization	32,667,064	27,803,849	leases (Note 6)	109,929	12,118
	17,364,822	18,462,838	Provision for employee termination		
			benefits	5,009,183	6,809,628
				5,119,112	6,821,746
				25,798,756	18,511,512
			Commitments and contingencies (Notes 11 and 12)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)	12,039,118	17,392,512
			Accumulated deficit (Note 8)	(14,626,036)	(9,419,627)
				(2,586,918)	7,972,885
				23,211,838	26,484,397
	23,211,838	26,484,397			

Approved by Management:

GILLES ROY

Senior General Director
Administration and Operations

SANDRA MacDonald

Government Film Commissioner

Approved by the Board:

FRANÇOIS MACEROLA

Member

JOHN D. KENNY

Member

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentation		
Board's program	30,199,813	32,264,460
Sponsored production	1,183,114	975,868
Marketing of films and other forms of visual presentation	7,561,760	6,839,158
	38,944,687	40,079,486
French programming		
Production of films and other forms of visual presentation		
Board's program	18,966,203	19,921,527
Sponsored production	906,478	1,302,764
Marketing of films and other forms of visual presentation	4,095,860	4,479,896
	23,968,541	25,704,187
International programming		
Marketing of films and other forms of visual presentation	2,394,928	2,337,499
General services		
Distribution and other services	11,414,507	11,911,543
Research and development	872,013	596,128
	12,286,520	12,507,671
Management and administration	8,260,190	8,709,332
Cost of operations after employee termination benefits	85,854,866	89,338,175
Employee termination benefits (Note 5)	7,414,136	1,400,000
Cost of operations before employee termination benefits	93,269,002	90,738,175
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	1,191,828	1,043,198
French programming	964,935	1,413,108
Film prints, rentals and royalties		
Canadian distribution	2,997,849	3,922,644
International distribution	3,289,690	3,135,393
Services and miscellaneous	1,273,149	1,264,414
	9,717,451	10,778,757
Net cost of operations for the year	83,551,551	79,959,418

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year	9,419,627	9,596,880
Net cost of operations for the year	83,551,551	79,959,418
Parliamentary appropriation—Operations	(78,345,142)	(80,136,671)
Balance, end of year	14,626,036	9,419,627

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities		
Net cost of operations for the year	(83,551,551)	(79,959,418)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Obligation for employee termination benefits	5,400,000	342,129
Amortization	6,378,527	3,831,224
(Gain) loss on disposal of capital assets	(144,673)	840,924
Decrease in the provision for employee termination benefits	(200,445)	(481,790)
Increase (decrease) in the provision of accrued vacations	6,854	(37,592)
	(72,111,288)	(75,464,523)
Decrease (increase) in the funded components of working capital	4,265,640	(6,032,280)
	(67,845,648)	(81,496,803)
Investing activities		
Acquisition of capital assets	(5,180,164)	(6,430,625)
Acquisition under capital leases	(192,148)	(87,000)
Proceeds from disposal of capital assets	236,474	59,932
	(5,135,838)	(6,457,693)
Financing activities		
Parliamentary appropriation	77,257,388	82,072,842
Decrease (increase) in the net book value of capital assets, net of obligation under capital leases	1,087,754	(1,936,171)
	78,345,142	80,136,671
Obligation under capital leases	192,148	87,000
Payments on obligations under capital leases	(202,410)	(237,626)
	78,334,880	79,986,045
Increase (decrease) for the year	(5,353,394)	7,968,451
Balance, beginning of year	17,392,512	9,424,061
Balance, end of year	12,039,118	17,392,512

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and in particular to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—Continued

- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of capital assets and can record the increase in the net book value of capital assets against this authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25 million. A parliamentary authority, to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentation.

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded under inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. Any

cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

- Technical equipment	from 4 to 10 years
- Data processing equipment	5 years
- Office furniture	10 years
- Office equipment	5 years
- Rolling stock	5 years

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the fair value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Admissible employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—Continued

3. Inventories

	1996	1995
	\$	\$
Materials and supplies.....	788,245	1,017,824
Film prints and other forms of visual presentation held for sale	283,841	336,006
Productions in progress.....	260,075	1,089,136
	<u>1,332,161</u>	<u>2,442,966</u>

4. Capital assets

Cost	Balance, beginning of year	Acquisi- tions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	31,585,254	3,303,977	529,241	34,359,990
Data processing equipment	11,481,571	2,020,990	877,101	12,625,460
Office furniture ..	1,817,967	30,253	126,870	1,721,350
Office equip- ment	1,272,004	17,092	54,066	1,235,030
Rolling stock	109,891		19,835	90,056
	<u>46,266,687</u>	<u>5,372,312</u>	<u>1,607,113</u>	<u>50,031,886</u>
Accumulated amortization	Balance, beginning of year	Amortiza- tion	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	20,078,790	4,106,858	513,401	23,672,247
Data processing equipment	6,289,668	1,806,905	864,178	7,232,395
Office furniture ..	835,355	237,235	76,656	995,934
Office equip- ment	517,700	216,797	44,712	689,785
Rolling stock	82,336	10,732	16,365	76,703
	<u>27,803,849</u>	<u>6,378,527</u>	<u>1,515,312</u>	<u>32,667,064</u>

The above assets include equipment under capital leases for a total value of \$1,266,477 (1995—\$1,361,507) less accumulated amortization of \$1,053,742 (1995—\$759,565).

5. Employee termination benefits

During the year, the Board approved a downsizing plan to cope with budgetary restraints imposed by the federal government. The Board established early retirement and departure incentive programs with the same conditions as available in the federal departments deemed most affected by staff cuts. These programs offer supplementary benefits in addition to the regular termination benefits.

The current year expenses include \$7,414,136 in additional expenses (1995—\$1,400,000), of which \$6,800,000 is related to these new programs and \$614,136 represents an adjustment to estimates regarding previous programs. The short-term liability of \$9,500,000 in the balance sheet includes \$2,700,000 representing regular termination benefits accumulated in prior years.

6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$1,266,477 using implicit interest rates varying from 7 percent to 15 percent. The related obligations are liquidated over the 3-year and 5-year lease terms and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$232,409 for the year ended March 31, 1996, including interest of \$30,000, were charged to operations.

The obligation under capital leases includes the following:

	\$
Future lease payments:	
1997.....	84,573
1998.....	77,181
1999.....	66,195
	<u>227,949</u>
Less: interest.....	56,608
	<u>171,341</u>
Short-term portion	61,412
Long-term portion	109,929

7. Accumulated net charge against the Revolving Fund's authority

	1996	1995
	\$	\$
Net book value of capital assets	17,364,822	18,462,838
Funded components of working capital	(5,154,363)	(888,723)
Obligation under capital leases	(171,341)	(181,603)
	<u>12,039,118</u>	<u>17,392,512</u>

8. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by parliamentary appropriation in the year in which they are paid:

	1996	1995
	\$	\$
Accrued vacations	116,853	109,999
Employee termination benefits		
Short-term	9,500,000	2,500,000
Long-term	5,009,183	6,809,628
	<u>14,626,036</u>	<u>9,419,627</u>

National Film Board—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—*Concluded*

9. Expenses

	1996	1995
	\$	\$
Salaries and benefits	41,795,526	46,074,466
Rentals	9,970,630	10,607,676
Professional and special services	9,500,473	8,040,831
Materials and supplies	5,093,390	3,809,012
Transportation and communications	4,632,721	5,266,843
Amortization	6,378,527	3,831,224
Cash financing in co-productions	2,706,541	3,860,983
Contracted film production and laboratory processing	2,517,353	2,929,191
Information	1,224,594	1,363,208
Repair and upkeep	1,076,452	1,305,024
(Gain) loss on disposal of capital assets	(144,673)	840,924
Miscellaneous	1,103,332	1,408,793
	85,854,866	89,338,175
Employee termination benefits (Note 5) ..	7,414,136	1,400,000
	93,269,002	90,738,175

10. Related party transactions

The Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodation from Public Works and Government Services for the amount of \$8,551,000 (1995—\$8,160,000).

11. Commitments

The Board has long-term lease agreements for premises and equipment. Future minimum rental payments are as follows:

	Premises	Equipment	Total
	\$	\$	\$
1997	257,000	105,000	362,000
1998	255,000	33,000	288,000
1999	135,000	9,000	144,000
2000	15,000		15,000
2001	15,000		15,000
	677,000	147,000	824,000

12. Contingencies

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of Management that these actions will not result in any substantial liabilities to the Board.

13. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1996.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In the February 1995 federal Budget an announcement was made to close Supply Operations Branch's Stocked Item Supply (SIS) sub-activity as a warehousing and distribution system within the federal Government. This sub-activity was closed effective April 1, 1996.

To the best of our knowledge, the financial statements which follow present a complete and proper disclosure of the Optional Services Revolving Fund. However, since the audit of these financial statements by the external auditors has not been completed at the date indicated below, it is possible that some of the amounts

disclosed for the fiscal year ended March 31, 1996, may be subject to revision at a later date. Accordingly, we have indicated that our statements for the year then ended are "unaudited" for purposes of this presentation.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

L. SAINT-LAURENT
Director General, Finance
(Senior full-time financial officer)

J. C. STOBBE
Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)

August 21, 1996

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss	(8,000)	(11,274,346)	(1,855,000)	(25,153,052)
Add: items not requiring use of funds	608,000	3,498,676	404,000	3,436,821
Operating use of funds	600,000	(7,775,670)	(1,451,000)	(21,716,231)
Net capital acquisitions	(667,000)	(838,082)	(774,000)	(418,413)
Working capital change		14,335,925	370,000	(15,325,121)
Other items		(6,055,332)		16,125,445
Authority used	(67,000)	(333,159)	(1,855,000)	(21,334,320)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY AS AT MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	59,135,281	63,021,834
Add: PAYE charges against the appropriation account after March 31 (Note 7)	14,588,982	13,618,050
Less: amounts credited to the appropriation account after March 31 (Note 7)	29,438,818	32,687,598
Net authority used, end of year	44,285,445	43,952,286
Authority limit	200,000,000	200,000,000
Unused authority carried forward	155,714,555	156,047,714

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1996—Unaudited

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable (Note 7)			Accounts payable and accrued liabilities (Note 7)		
Government of Canada	23,006,802	39,710,932	Government of Canada	5,860,173	1,165,148
Outside parties (net)	5,855,993	1,885,778	Outside parties	10,655,492	13,696,259
	28,862,795	41,596,710	Allowance for compensation		8,208,687
Net investment in leases (Note 3)	421,250	675,352		16,515,665	23,070,094
Inventories	815,380	8,717,717	Long-term		
	30,099,425	50,989,779	Provision for employee termination benefits (Note 5)	2,807,297	3,328,575
Capital (Note 4)					
At cost	3,456,276	7,503,853			
Less: accumulated amortization	1,588,728	4,290,053			
	1,867,548	3,213,800			
	31,966,973	54,203,579			

The accompanying notes are an integral part of the financial statements.

INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996	1995
	\$	\$
Sales	127,571,953	251,286,298
Cost of sales	94,123,278	202,954,243
Gross profit on sales	33,448,675	48,332,055
Operating expenses		
Personnel (Note 11)	16,644,540	26,288,671
Provision for employee termination benefits	1,423,816	2,398,025
Professional and special services	3,505,238	10,109,246
Accommodation	4,192,602	5,552,207
Repairs, supplies and miscellaneous	7,010,864	6,992,046
Freight	1,678,826	3,345,191
Interest on drawdown and other	2,336,440	3,111,844
Information	251,870	513,944
Postage	99,670	419,555
Travel and removal	371,489	673,200
Amortization	917,819	983,710
Communications	600,693	742,155
Inventories and other losses	1,527,313	2,869,671
Tenant services	38,224	97,920
Loss on disposal of capital assets	1,157,041	55,086
Rentals	1,109,029	1,123,949
	42,865,474	65,276,420
Operating loss before other expenses and exceptional items	(9,416,799)	(16,944,365)
Other expenses		
Provision for compensation		8,208,687
Miscellaneous revenues and expenses (Note 12)	1,857,547	
	1,857,547	8,208,687
Net operating loss	11,274,346	25,153,052

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996	1995
	\$	\$
Balance, beginning of year	(35,216,924)	(10,063,872)
Net operating loss	(11,274,346)	(25,153,052)
Balance, end of year	(46,491,270)	(35,216,924)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996	1995
	\$	\$
Operating activities:		
Net operating loss	(11,274,346)	(25,153,052)
Add: provision for employee termination benefits	1,423,816	2,398,025
amortization	917,819	983,710
loss on disposal of capital assets	1,157,041	55,086
	(7,775,670)	(21,716,231)
Working capital change	14,335,925	(15,325,121)
Net financial resources provided (used) by operating activities	6,560,255	(37,041,352)
Changes in other assets and liabilities		
Payments on/changes to employee termination benefits	(1,945,094)	332,364
Net investment in leases		179,272
	(1,945,094)	511,636
Investing activities:		
Capital assets (Note 4):		
Acquisitions	(838,082)	(418,413)
Assumed (net of amortization)		(1,346,301)
Disposal/adjustments	109,474	139,500
	(728,608)	(1,625,214)
Net financial resources used by investing activities	(2,673,702)	(1,113,578)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	3,886,553	(38,154,930)
Accumulated net charge against the Fund's authority account, beginning of year	(63,021,834)	(24,866,904)
Accumulated net charge against the Fund's authority account, end of year	(59,135,281)	(63,021,834)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which authorized the establishment of the Fund effective as of April 1, 1992, and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The operation of the Fund is for the purpose of paragraph 5(1)(a) of the *Department of Supply and Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and for the purpose of paragraph 5(1)(b) of the *Department of Supply and Services Act* in respect of the acquisition of printing and publishing services; and for the purpose of the systems' benchmarking and software brokerage programs; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program; and for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

The Fund's authority was amended as of April 1, 1994 to effect the transfer of Canada Communication Group Revolving Fund's (CCG's) procurement business segment - now known as Public Relations and Print Contract Services (PRPCS) sub-activity. The Fund's authority was subsequently increased through the 1994-95 Supplementary Estimates (D), from \$100 million to \$200 million.

All the functions of the OSRF prior to April 1, 1992 were under the Supply Revolving Fund (SRF) which was wound up as at March 31, 1992 in accordance with authority provided in 1991-92 Supplementary Estimates.

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Optional Services Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1996—Continued

Interest on drawdown

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Inventories

The basis of valuation is lower of cost or net realizable value and obsolete or unusable items are not included. There is no work in process.

Capital assets

Leasehold improvements and other capital assets are amortized commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the

public service over the next three years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date. The accounting policy is to recognize the liability in the year the decision is taken to restructure.

3. Net investment in leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated Electronic Data Processing (EDP) equipment approved by Treasury Board for client-departments. On April 1, 1992, the Optional Services Revolving Fund assumed the net investment in EDP leases of \$7,567,474.

The capital, interest and any other related costs are recoverable from departments over a one to five year period under direct financing leasing agreements.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements	397,964		(352,899)	45,065
Furniture and equipment	1,297,156	48,645	(768,632)	577,169
EDP equipment	2,974,616	789,437	(2,038,019)	1,726,034
Automotive	406,780		(213,429)	193,351
Warehouse equipment	2,427,337		(1,512,680)	914,657
	<u>7,503,853</u>	<u>838,082</u>	<u>(4,885,659)</u>	<u>3,456,276</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements	277,045	13,712	(290,757)	
Furniture and equipment	371,968	202,706	(414,547)	160,127
EDP equipment	1,072,025	276,418	(754,796)	593,647
Automotive	240,925		(84,546)	156,379
Warehouse equipment	2,328,090	424,983	(2,074,498)	678,575
	<u>4,290,053</u>	<u>917,819</u>	<u>(3,619,144)</u>	<u>1,588,728</u>
Net	<u>3,213,800</u>		<u>(1,266,515)</u>	<u>1,867,548</u>

5. Employee benefits liability

An accrued liability of \$3,328,575 for employee termination benefits earned prior to the establishment of the Optional Services Revolving Fund on April 1, 1992 was set up. In 1995-96 this liability was reduced to \$2,807,297.

Optional Services Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1996—Concluded

6. Assumed assets and liabilities

With the establishment of the Optional Services Revolving Fund (OSRF) as at April 1, 1992 and the transfer of Canada Communication Group's procurement segment - PRPCS to the Supply Operations Branch effective April 1, 1994, the respective amounts of \$21,678,024 and \$620,436, totalling \$22,298,460, representing net assets assumed over liabilities, were charged to the Fund's accumulated net charge against the Fund's authority.

7. Change in an accounting policy

In order to reflect the financial position of the Fund as at March 31, 1996, amounts received and disbursed after that date are not reflected in these accounts. In previous years receipts and disbursements after the balance sheet date were included for the extended accounting periods used for the Government of Canada.

This change affected accounts as follows:

	Other Government departments	Outside parties	Total
	\$	\$	\$
Accounts receivable.....	13,638,519	5,296,478	18,934,997
Accounts payable.....	3,059,215	8,398,254	11,457,469
ANCAFA			7,477,528

The change has no effect on the net operating loss or the accumulated deficit.

This change was not applied retroactively because the necessary data was not readily determinable.

8. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

9. Stocked Item Supply (SIS) closure

The February 1995 federal Budget announced the closure of Stocked Item Supply as a warehousing and distribution system within the federal Government. The SIS board of management decided on an orderly phase-out of the sub-activity over an eight (8) month period in order to minimize the net loss resulting from the closure. The phase-out period has allowed the Department to put other methods of supply in place for the customer, sell off the inventory while minimizing the loss, renegotiate/terminate contracts with current SIS suppliers and provide employees on workforce adjustment (WFA) with work and time to find other employment while awaiting early retirement incentives (ERI)/early departure incentive (EDI) packages. This sub-activity was closed effective April 1, 1996.

The operating results of the discontinued SIS sub-activity were as follows:

	1995-96	1994-95
	\$	\$
Sales.....	30,652	88,913
Cost of sales	24,917	64,085
Gross profit on sales	5,735	24,828
Operating expenses.....	19,490	30,484
Net operating loss from discontinued SIS operation.....	(13,755)	(5,656)

The operating loss from the discontinued SIS operation is included on the Income Statement. Results of operation net of the discontinued SIS operation are as follows:

	1995-96	1994-95
	\$	\$
Net operating loss before discontinued SIS operation.....	11,274	25,153
Discontinued SIS operation	13,755	5,656
Net profit (loss).....	2,481	(19,497)

10. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs excluding severance pay and unused vacation pay which are recorded separately. Most of the benefits payable under this provision were paid in the 1995-96 fiscal year. It was determined that the remaining liability was not significant.

11. Workforce adjustment costs

Workforce adjustment costs of \$8,015,870 incurred during 1995-96 were offset to the following liability accounts:

	\$
Allowance for compensation	5,674,390
Employee termination benefits	1,945,094
Accrued salaries and benefits.....	396,386
	8,015,870

12. Other expenses

"Other miscellaneous (revenues) and expenses", totalling \$1,857,547 in 1995-96 were not included in "Revenues" or "Expenses" because they should not affect the contribution margin. These amounts represent corrections of errors and adjustments to disbursements, and miscellaneous revenues and expenses.

Parks Canada Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS
Assistant Deputy Minister
Corporate services

ALAN LATOURELLE
Director general
Financial Management

August 27, 1996

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(371,000)	(374,913)	(405,000)	(205,541)
Add: items not requiring use of funds	755,000	588,431	495,000	499,853
Operating source of funds	384,000	213,518	90,000	294,312
Net capital acquisitions	(3,000,000)	(2,917,381)	(1,500,000)	(492,562)
Working capital change		391,324		364,829
Other items	(245,000)	(391,324)	(500,000)	(364,829)
Authority used during the year	(2,861,000)	(2,703,863)	(1,910,000)	(198,250)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1996	1995
	\$	\$
Credit (debit) balance in the accumulated charge against the Fund's authority	2,145,960	(166,579)
Add: charges against the appropriation account after March 31	887,595	457,762
Less: amounts credited to the appropriation account after March 31	131,442	92,933
Net authority used, end of year	2,902,113	198,250
Authority limit	8,000,000	6,000,000
Unused authority carried forward	5,097,887	5,801,750

Parks Canada Enterprise Units Revolving Fund—

Continued

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	131,442	92,933	Government of Canada	567,411	219,728
			Outside parties	320,184	238,034
Capital (Note 3)				887,595	457,762
At cost	6,695,343	3,777,962	Long-term		
Less: accumulated amortization	1,024,277	466,757	Allowance for employee termination		
	5,671,066	3,311,205	benefits	64,007	33,096
			EQUITY OF CANADA		
			Contributed capital	3,285,400	3,285,400
			Accumulated net charge against the Fund's		
			authority	2,145,960	(166,579)
			Accumulated deficit	(580,454)	(205,541)
				4,850,906	2,913,280
	5,802,508	3,404,138		5,802,508	3,404,138

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues		
Admissions	2,511,837	2,625,359
Rentals	297,975	129,140
Other	69,761	21,764
Concession rents	40,922	37,967
Swim lessons	9,204	9,060
Staff housing	5,183	9,336
	2,934,882	2,832,626
Direct costs		
Salaries and employee benefits	1,691,300	1,623,341
Amortization	538,869	459,150
Utilities, materials and		
supplies	307,822	326,464
Professional and special services	196,508	28,169
Purchased repairs and upkeep	132,409	144,809
Park administrative costs	66,374	103,344
Transportation and communication	50,353	51,288
Provision for employee termination		
benefits	29,470	31,218
Total direct costs	3,013,105	2,767,783
Contribution margin	(78,223)	64,843
Overhead costs		
Other	137,144	130,577
Salaries and employee benefits	89,072	130,322
Interest on drawdown	50,382	
Amortization	18,651	7,607
Provision for employee termination		
benefits	1,441	1,878
	296,690	270,384
Net loss	(374,913)	(205,541)

STATEMENT OF ACCUMULATED DEFICIT

FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance at beginning of year	(205,541)	
Net loss for the year	(374,913)	(205,541)
Balance, end of year	(580,454)	(205,541)

Parks Canada Enterprise Units Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net loss before extraordinary items	(374,913)	(205,541)
Add: provision for termination benefits	30,911	33,096
amortization	557,520	466,757
	213,518	294,312
Changes in current assets and liabilities	391,324	364,829
Net financial resources provided by operating activities	604,842	659,141
Investing activities:		
Capital assets:		
Purchased	(2,917,381)	(492,562)
Net financial resources used by investing activities	(2,917,381)	(492,562)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(2,312,539)	166,579
Accumulated net charge against the Fund's authority account, beginning of year	166,579	
Accumulated net charge against the Fund's authority account, end of year	(2,145,960)	166,579

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1996

1. Authority and purpose

The Parks Canada Enterprise Unit (Hot Springs) Revolving Fund was established on April 1, 1994, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Communications to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Enterprise Unit (Hot Springs) including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$6,000,000 the revenues received in respect of the purposes of the Fund.

The authority was increased to \$8,000,000 and the name of the Fund was changed to "Parks Canada Enterprise Units Revolving Fund" as per the Supplementary Estimates Vote 26b 1995-96.

2. Significant accounting policies

Capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	5 to 20 years
Furniture and fixtures	5 to 10 years
Machinery and equipment	10 years
Vehicles	5 years
Computers	3 years

Pension Plan

Employees of the Parks Canada Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned prior to April 1, 1994 and estimated at \$113,500 as at March 31, 1994 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	\$	\$	\$	\$
Buildings	3,462,262	2,823,351		6,285,613
Furniture and fixtures	166,525	18,133		184,658
Machinery and equipment	79,718	74,892		154,610
Vehicles	49,266			49,266
Computers	20,191	1,005		21,196
	3,777,962	2,917,381		6,695,343
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	\$	\$	\$	\$
Buildings	429,254	557,521		986,775
Furniture and fixtures	25,463	28,616		54,079
Machinery and equipment	3,189	15,560		18,749
Vehicles	7,505	9,853		17,358
Computers	1,346	8,338		9,684
	466,757	619,888		1,086,645

Parks Canada Enterprise Units Revolving Fund—
Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1996—*Concluded*

4. Subsequent event

The Government has taken specific measures to reduce employment in the Public Service over the next two years. Subsequent to March 31, 1996, Canadian Heritage received the approval of Treasury Board for measures which include early retirement, cash-based departure incentives and employee takeovers.

The Hot Springs Enterprise Unit would only incur a financial obligation as a result of these measures in the event of an employee takeover. Management has estimated the resulting maximum liability to be \$345,000. This amount is not recorded in the accounts as at March 31, 1996.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

M. S. CONWAY
Director General,
Client Services Bureau
(Senior full-time financial officer)

J. JUDD
Assistant Deputy Minister,
Corporate Services Branch
(Senior financial officer)

June 28, 1996

STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year	(5,417,291)	8,996,016	(1,656,943)	6,758,499
Add: items not requiring use of funds	2,389,204	1,852,044	1,796,132	1,798,106
Operating source of funds	(3,028,087)	10,848,060	139,189	8,556,605
Net capital acquisitions	(7,800,000)	(3,515,447)	(1,219,600)	(5,541,597)
Working capital change	2,624,087	(2,299,804)	(891,881)	915,594
Other items		1,558,078		(817,807)
Authority provided (used)	(8,204,000)	6,590,887	(1,972,292)	3,112,795

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1996	1995
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(25,591,442)	(26,687,214)
Add: PAYE charges against the appropriation account after March 31	2,511,736	4,367,221
Less: amounts credited to the appropriation account after March 31	261,570	180,396
Net authority provided, end of year	(23,341,276)	(22,500,389)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	27,341,276	26,500,389

Passport Office Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	167,529	195,779	Government of Canada	820,602	1,190,295
Outside parties	220,736	77,066	Outside parties		
Inventories, at cost and average cost			Accounts payable	1,865,752	3,237,928
(Note 3)	2,060,430	1,031,379	Vacation pay	728,648	373,407
Prepaid expenses	81,909	65,937	Current portion of the provision for employee		
			termination benefits	180,360	143,730
	2,530,604	1,370,161	Deferred revenues	419,229	208,592
Capital (Note 4)				4,014,591	5,153,952
At cost	10,830,069	9,965,165	Long-term		
Less: accumulated amortization	7,445,799	6,327,657	Provision for employee termination		
	3,384,270	3,637,508	benefits	3,022,160	2,953,536
Other capital assets (Note 4)			EQUITY OF CANADA		
Technology Enhancement Plan Project	8,014,668	5,650,822	Accumulated net charge against the Fund's		
			authority	(25,591,442)	(26,687,214)
			Accumulated surplus	32,484,233	29,238,217
				6,892,791	2,551,003
	13,929,542	10,658,491		13,929,542	10,658,491

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues		
Fees earned	53,083,595	49,352,492
Miscellaneous revenues	72,142	257,253
	53,155,737	49,609,745
Operating expenses		
Salaries and employee benefits	20,960,761	20,635,744
Provision for employee termination		
benefits	447,205	488,560
Passport materials and application forms	6,019,640	5,416,506
Passport operations at missions		
abroad	4,447,460	4,447,460
Accommodation	3,374,598	3,418,141
Professional and special services	2,457,517	2,696,859
Freight, express and cartage	1,833,196	1,612,551
Amortization	1,344,056	1,287,396
Telecommunications	941,761	1,155,411
Printing, stationery and supplies	779,041	724,155
Travel and removal	408,114	323,218
Miscellaneous expenses	376,478	115,585
Repair and maintenance	330,454	274,123
Information	183,041	52,613
Rentals	123,261	101,004
Postal services and postage	72,355	79,770
Loss on disposal of capital assets	60,783	22,150
	44,159,721	42,851,246
Net profit	8,996,016	6,758,499

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year as previously		
reported	29,238,217	22,479,718
Transfer of part of the accumulated surplus		
to the accumulated net charge against		
the Fund's authority account (Note 1)	(5,750,000)	
	23,488,217	22,479,718
Net profit for the year	8,996,016	6,758,499
Balance, end of year	32,484,233	29,238,217

Passport Office Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net profit for the year	8,996,016	6,758,499
Add: provision for termination		
benefits	447,205	488,560
amortization	1,344,056	1,287,396
loss on disposal of capital	60,783	22,150
	10,848,060	8,556,605
Changes in current assets and liabilities	(2,299,804)	915,594
Changes in other assets and liabilities:		
Payments on and change in provision for		
employee termination benefits	(378,581)	(234,505)
Net financial resources provided by operating activities	8,169,675	9,237,694
Investing activities:		
Capital		
Purchased	(3,515,447)	(5,541,597)
Net financial resources used by investing activities	(3,515,447)	(5,541,597)
Financing activities:		
Transfer of part of the accumulated surplus		
to the accumulated net charge against		
the Fund's authority account	(5,750,000)	
Net financial resources used by financing activities	(5,750,000)	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(1,095,772)	3,696,097
Accumulated net charge against the Fund's authority account, beginning of year	26,687,214	22,991,117
Accumulated net charge against the Fund's authority account, end of year	25,591,442	26,687,214

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of

accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board Decisions 823628, 821117, 821156, 822015 dated December 14, 1995 and Treasury Board Decision 822296 dated December 8, 1994, \$5,750,000 was authorized to be transferred in fiscal year 1995-96, from the Fund's accumulated surplus to the Accumulated net charge against the Fund's authority.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Capital

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs will be amortized on a straight line basis over 5 years starting at the completion of the project estimated to be in 1997-98.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represents fees received for which the services have not yet been provided.

3. Inventories

	1996	1995
	\$	\$
Materials and supplies	1,881,496	940,723
Work in process	178,934	90,656
	2,060,430	1,031,379

Passport Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—Concluded

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold im- provements.....	2,860,730	131,183		2,991,913
Furniture.....	1,735,542	342,874	78,163	2,000,253
EDP equipment...	3,162,462	510,465	148,038	3,524,889
Other equipment..	2,206,431	167,079	60,496	2,313,014
	<u>9,965,165</u>	<u>1,151,601</u>	<u>286,697</u>	<u>10,830,069</u>
Accumulated amortization	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold im- provements.....	2,116,792	601,338		2,718,130
Furniture.....	603,043	115,188	47,091	671,140
EDP equipment...	2,318,170	444,236	135,845	2,626,561
Other equipment..	1,289,652	183,294	42,978	1,429,968
	<u>6,327,657</u>	<u>1,344,056</u>	<u>225,914</u>	<u>7,445,799</u>
Other capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	\$	\$	\$	\$
Technology enhance- ment plan project	5,650,822	2,363,846		8,014,668
	<u>5,650,822</u>	<u>2,363,846</u>		<u>8,014,668</u>

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1996 and April 30, 2000.

Accommodation expense and tenant services consisted of:

	1996	1995
	\$	\$
Rentals.....	3,374,598	3,418,141
Tenant services	55,745	52,804
	<u>3,430,343</u>	<u>3,470,945</u>

6. Contingent liability

On April 15, 1993 a production contract was awarded to a company which quoted on the basis of a firm price per unit. The company has indicated that subsequent to this award, a number of events beyond its control significantly altered its production costs. The company was able eventually to resolve these difficulties, but has decided to claim against the Passport Office for the additional costs. The best estimate of the amount of the claim is \$84,500.

RADIAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the RADIAN Learning and Communications Network Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Although the RADIAN Revolving Fund has ceased its business activities on March 31, 1996, the Fund has prepared a submission to Treasury Board to officially terminate its operations on March 31, 1997 in order to accommodate employment contracts that cannot be cancelled.

Approved by:

JOHANNE BERNARD
Chief, financial services
(Senior full-time financial officer)

CAROLE JOLICOEUR
Director General, Corporate services
(Senior financial officer)

July 16, 1996

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(1,036,000)	(1,280,072)	(1,219,000)	(1,168,425)
Add: items not requiring use of funds	71,000	183,215	44,000	58,900
Operating source of funds	(965,000)	(1,096,857)	(1,175,000)	(1,109,525)
Net capital acquisitions	(75,000)	44,056	(311,000)	(277,835)
Working capital change		(43,495)		41,158
Other items		43,495		(41,158)
Authority used	(1,040,000)	(1,052,801)	(1,486,000)	(1,387,360)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	2,442,498	1,346,202
Add: PAYE charges against the appropriation account after March 31		59,658
Less: amounts credited to the appropriation account after March 31	2,337	18,500
Net authority used, end of year	2,440,161	1,387,360
Authority limit	10,000,000	10,000,000
Unused authority carried forward	7,559,839	8,612,640

RADIAN Revolving Fund— Continued**BALANCE SHEET AS AT MARCH 31, 1996**

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	2,337	18,500	Government of Canada		37,024
Capital assets			Outside parties		
At cost		277,835	Vacation pay		22,634
Less: accumulated amortization		50,564			59,658
		227,271	Long-term		
			Provision for employee termination		
			benefits	8,336	8,336
				8,336	67,994
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	2,442,498	1,346,202
			Accumulated deficit	(2,448,497)	(1,168,425)
				(5,999)	177,777
	2,337	245,771		2,337	245,771

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Revenues	1,152,567	802,114
Operating expenses		
Salaries and employee benefits	900,390	732,658
Provision for employee termination		8,336
benefits		
Transportation and communications	346,166	158,815
Information	66,229	411,386
Professional and special services	574,736	131,662
Rentals	146,585	107,208
Purchased repairs and upkeep	6,780	87,533
Utilities, materials and		
supplies	29,237	27,089
Amortization	68,325	50,564
Other expenses	179,301	255,288
	2,317,749	1,970,539
Net loss before extraordinary item	(1,165,182)	(1,168,425)
Extraordinary item (Note 4)	(114,890)	
Net loss	(1,280,072)	(1,168,425)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Balance, beginning of year	(1,168,425)	
Net loss for the year	(1,280,072)	(1,168,425)
Balance, end of year	(2,448,497)	(1,168,425)

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Operating activities:		
Net loss	(1,280,072)	(1,168,425)
Add: provision for employee termination		
benefits		8,336
amortization	68,325	50,564
Net resources used by operation		
before extraordinary		
item	(1,211,747)	(1,109,525)
Loss on disposal of assets (Note 4)	114,890	
Resource after extraordinary item	(1,096,857)	(1,109,525)
Changes in current assets and liabilities	(43,495)	41,158
Net financial resources used by operating		
activities	(1,140,352)	(1,068,367)
Investing activities:		
Capital assets		
Purchased	(71,044)	(277,835)
Proceed on disposal of capital assets	115,100	
Net financial resources used by investing		
activities	44,056	(277,835)
Net financial resources used and change in the		
accumulated net charge against the Fund's		
authority account, during the year	(1,096,296)	(1,346,202)
Accumulated net charge against the Fund's		
authority account, beginning of year	(1,346,202)	
Accumulated net charge against the Fund's		
authority account, end of year	(2,442,498)	(1,346,202)

RADIAN Revolving Fund— ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

1. Authority and purpose

The RADIAN Learning and Communications Network Revolving Fund was established effective April 1, 1994 to deliver distance learning and business communications in the public sector.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$10,000,000 at any time.

2. Significant accounting policies

(a) Employee termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. RADIAN provides for the severance entitlements earned by employees since April 1, 1994. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned prior to April 1, 1994 represent an obligation of RADIAN and will be funded by the Treasury Board.

(b) Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Office furniture	10 years
Office equipment	5 years
EDP and word processing equipment	4 years

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture	100,371		100,371	
Equipment	34,658		34,658	
EDP and word processing equipment	92,242	71,044	163,286	
	227,271	71,044	298,315	

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture	11,152	11,152	22,304	
Equipment	8,665	8,665	17,330	
EDP and word processing equipment	30,747	48,508	79,255	
	50,564	68,325	118,889	

4. Extraordinary item

Due to the closing of the RADIAN organization, management has proceeded with the disposal of all capital assets. Those fixed assets were sold during the 1995-96 fiscal year for a total amount of \$115,100 payment received.

Following the transaction, the organization recorded a loss on disposal for capital assets of \$114,890.

5. Termination of the RADIAN Revolving Fund

Although the RADIAN Revolving Fund has ceased its business activities on March 31, 1996, the Fund has prepared a submission to Treasury Board to officially terminate its operations on March 31, 1997 in order to accommodate employment contracts that cannot be cancelled.

Public Service Commission— Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

CLAIRE KENNEDY

*Acting Director General, Finance and Administration
(Senior full-time financial officer)*

AMELITA A. ARMIT

*Executive Director
Corporate Management and Secretary General
(Senior financial officer)*

June 27, 1996

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(733,000)	(149,886)	(581,000)	(542,547)
Add: items not requiring use of funds	550,000	436,278	634,000	558,438
Operating source of funds	(183,000)	286,392	53,000	15,891
Net capital acquisitions	(500,000)	(109,695)	(800,000)	(68,198)
Working capital change	(88,000)	(620,698)		(1,577,800)
Other items		699,685		1,752,188
Authority (used) provided	(771,000)	255,684	(747,000)	122,081

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	880,245	294,244
Add: PAYE charges against the appropriation account after March 31	1,614,874	1,853,238
Less: amounts credited to the appropriation account after March 31	4,271,582	3,668,261
Net authority provided, end of year	(1,776,463)	(1,520,779)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	6,276,463	6,020,779

**Public Service Commission—
Staff Development and Training Revolving Fund—
Continued**

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	4,393,454	3,933,961	Government of Canada	1,130,235	1,431,198
Outside parties	379,718	319,074	Outside parties		
Prepaid expenses	174,654	165,577	Accounts payable	496,332	429,788
	4,947,826	4,418,612	Vacation pay	442,415	440,881
Capital assets (Note 4)			Current portion of provision for employee		
At cost	4,115,707	4,012,312	termination benefits	280,000	138,000
Less: accumulated amortization	3,031,874	2,788,538	Deferred revenues		600
	1,083,833	1,223,774		2,348,982	2,440,467
			Long-term		
			Provision for employee termination		
			benefits	1,815,186	1,770,543
				4,164,168	4,211,010
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	880,245	294,244
			Accumulated surplus	987,246	1,137,132
				1,867,491	1,431,376
	6,031,659	5,642,386		6,031,659	5,642,386

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Revenues		
Course fees and services	9,061,545	10,539,091
Subsidies	5,291,740	3,988,433
	14,353,285	14,527,524
Operating expenses		
Salaries and employee benefits	8,420,033	8,747,458
Provision for employee termination		
benefits	186,642	276,044
Rentals	1,884,057	1,930,435
Professional and special services	2,069,333	1,898,845
Travel and communications	686,406	714,087
Administration and financial services	316,800	316,800
Material and supplies	477,049	519,329
Information	202,210	369,399
Amortization	249,636	282,394
Repairs	10,352	12,452
Other	653	2,828
	14,503,171	15,070,071
Net loss for the year	(149,886)	(542,547)

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Balance, beginning of year	1,137,132	1,679,679
Net loss for the year	(149,886)	(542,547)
Balance, end of year	987,246	1,137,132

**Public Service Commission—
Staff Development and Training Revolving Fund—
Continued**

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Operating activities:		
Net loss for the year	(149,886)	(542,547)
Add: provision for employee termination benefits	186,642	276,044
amortization	249,636	282,394
	286,392	15,891
Change in current assets and liabilities	(620,698)	(1,577,800)
Transfer of long-term provision for employee termination benefits to current	(142,000)	48,000
Net financial resources provided by operating activities	(476,306)	(1,513,909)
Investing activities:		
Capital assets		
Purchased	(109,695)	(68,198)
Net financial resources used by investing activities	(109,695)	(68,198)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(586,001)	(1,582,107)
Accumulated net charge against the Fund's authority account, beginning of year	(294,244)	1,287,863
Accumulated net charge against the Fund's authority account, end of year	(880,245)	(294,244)

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996**

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of \$4,573,071 have been deleted from the accounts. An amount of \$1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

(a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplement Retirement Benefits Accounts.

(b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Capital assets and amortization

Capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
Electronic data processing (EDP) equipment	25 percent

(d) Prepaid expenses

The operations of the Fund are charged with expenses coincident with the provision of services. Prepaid expenses include the inventory of photocopies and supplies at March 31, 1996.

(e) Deferred revenues

Consists of amounts received from clients for services to be rendered.

3. Subsidized operations

Appropriation funds in the amount of \$5,291,740 were received by the Staff Development and Training Revolving Fund for the 1995-96 fiscal year to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered.

In 1994-95, appropriation funds in the amount of \$3,988,433 were received by the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees and to fund a pilot project to establish and test methods to enhance the effectiveness and accessibility of training services in the regions.

**Public Service Commission—
Staff Development and Training Revolving Fund—
Concluded**

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture	962,124		6,300	955,824
Equipment	550,709			550,709
EDP equipment . .	2,499,479	109,695		2,609,174
	4,012,312	109,695	6,300	4,115,707

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture	517,608	44,452	6,300	555,760
Equipment	380,179	25,579		405,758
EDP equipment . .	1,890,751	179,605		2,070,356
	2,788,538	249,636	6,300	3,031,874

5. Subsequent event

The Government has taken specific measures to reduce employment in the Public Service over the next two years. Subsequent to March 31, 1996, the Commission received the approval of Treasury Board for measures which include early retirement and cash-based departure incentives.

Management has estimated the resulting financial obligation to be \$5,707,000. This amount is not recorded in the accounts as at March 31, 1996.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

L. SAINT-LAURENT

*Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)*

August 21, 1996

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1996

	1996
	Actual
	\$
Net loss	(15,174,031)
Add: items not requiring use of funds	7,727,805
Operating source of funds	(7,446,226)
Net capital acquisitions	(1,688,674)
Working capital change	(8,676,408)
Other items	8,189,068
Authority used	(9,622,240)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996
	\$
Credit balance in the accumulated net charge against the Fund's authority account	10,430,403
Add: PAYE charges against the Revolving Fund account after March 31	7,327,438
Less: amounts credited to the Revolving Fund account after March 31	19,675,601
Net authority used, end of year	(1,917,760)
Authority limit	75,000,000
Unused authority carried forward	76,917,760

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 1996, and the statements of operations, accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

Ottawa, Canada
July 30, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	LIABILITIES	1996
	\$		\$
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Government of Canada	19,868,807	Government of Canada	1,772,210
Outside parties	171,661	Outside parties	
	20,040,468	Accounts payable	5,555,228
Capital (Note 4)		Accrued benefits	1,877,527
At cost	7,029,674	Current portion of the allowance for employee	
Less: accumulated amortization	2,660,867	termination benefits	744,769
	4,368,807	Current portion of the allowance for compensation	1,414,326
Other			11,364,060
Deferred employee benefit expenses	13,429,168	Long-term	
		Allowance for employee termination benefits	13,434,049
		Allowance for compensation	4,177,962
			17,612,011
		EQUITY OF CANADA	
		Accumulated net charge against the Fund's authority	10,430,403
		Accumulated deficit	(1,568,031)
			8,862,372
	37,838,443		37,838,443

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996
	\$
Translation revenues	73,694,909
Expenses	
Salaries and employee benefits	51,442,937
Provision for employee termination benefits	749,650
Workforce adjustment (excluding employee termination benefits and unused annual leave)	153,838
Transportation and communications	1,386,840
Information	49,689
Professional and special services	18,228,931
Occupancy costs	4,552,836
Rentals	109,385
Purchased repairs and upkeep	155,812
Utilities, materials and supplies	1,872,565
Amortization	1,385,867
Interest on drawdown	81,064
Other expenditures	16,238
	80,185,652
Plus: Charge backs from Supply and Services Program for corporate and administrative services	3,091,000
	83,276,652
Operating loss before other expenses	(9,581,743)
Provision for compensation (Note 5)	5,592,288
Net loss	(15,174,031)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996

	1996
	\$
Balance, beginning of year	—
Net loss	(15,174,031)
Deletion of net loss (Note 1)	13,606,000
Balance, end of year	(1,568,031)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996

	1996
	\$
Operating activities:	
Net loss	(15,174,031)
Add: provision for termination benefits	749,650
provision for compensation	5,592,288
amortization	1,385,867
	(7,446,226)
Working capital change	(8,676,408)
Changes in other assets and liabilities:	
Deferred employee benefit expenses	351,619
Payments on and change in allowance for compensation	(1,414,326)
Payments on and change in allowance for employee termination benefits	(1,096,388)
Net financial resources used by operating activities	(18,281,729)
Investing activities:	
Capital assets:	
Acquisitions	(1,688,674)
Assumed by the Fund (net)	(4,066,000)
Net financial resources used by investing activities	(5,754,674)
Financing activities:	
Deletion of net loss (Note 1)	13,606,000
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(24,036,403)
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year	(24,036,403)

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1996

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. The Bureau is currently part of Public Works and Government Services Canada and provides a wide range of translation, interpretation, terminology and related services in many languages.

In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency on April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates D.

The Revolving Fund accounts for the following services: translation, interpretation and terminology to clients. Pursuant to subsection 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision 822560 dated February 22, 1995, gave the Translation Bureau the authority to delete net operating losses for the first three years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal year 1998-99. The amounts deleted totalled \$13,606,000 for 1995-96 as indicated in the Supplementary Estimates.

2. Significant accounting policies

The financial statements include only the accounts under the responsibility of the Revolving Fund. They have been prepared in accordance with accounting principles for Revolving Funds of the Government of Canada. The significant accounting policies include the following:

Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting.

Capital assets and amortization

Certain capital assets previously under the custodianship of the Department of Secretary of State were assumed by the Fund as of April 1, 1995 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1995 are recorded at cost.

Amortization is calculated using the straight-line method, commencing the year of the acquisition, over the estimated useful lives of the assets as follows:

Office equipment	5 years
Furniture and fixtures	5 years

The current year acquisitions are amortized at half the current rate.

Pension plan

Employees whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

Amortization of deferred employee benefit expenses

Deferred employee benefit expenses refers to the termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime funded operations effective April 1, 1995. Amortization of deferred employee benefit expenses is calculated based on the actual amount paid during the year.

3. Assets and liabilities assumed

Certain capital assets and liabilities for employee unused annual leave and employee termination benefits, originally funded from departmental appropriations, are accounted for in the Translation Bureau Revolving Fund. As of April 1, 1995 an amount of

Translation Bureau Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1996—Concluded

\$2,066,000 representing net assets assumed, excluding provision for employee termination benefits, was charged to the Fund's accumulated net charge against the Fund's authority (ANCAFA). In addition, an amount of \$13,000,000 was debited to deferred employee benefit expenses and credited to provision for employee benefits to reflect the termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime effective April 1, 1995.

Capital assets were recorded at their estimated book value as at March 31, 1995. Liabilities were recorded at their estimated value at the same date. The opening balances as of April 1, 1995 are as follows:

	(in thousands of dollars)
Assets:	
Capital assets at cost	5,341
Accumulated amortization	(1,275)
Deferred employee benefit expenses	13,000
	<u>17,066</u>
Liabilities:	
Accrued salaries and benefits	2,000
Provision for employee termination benefits	13,000
	<u>15,000</u>
Equity of Canada:	
Net assets assumed	2,066
	<u>17,066</u>

4. Capital assets and accumulated amortization

Capital assets	Assets assumed by the Fund	Acquisitions	Balance at end of year
	\$	\$	\$
Office equipment	5,341,000	1,662,970	7,003,970
Furniture and fixtures		25,704	25,704
	<u>5,341,000</u>	<u>1,688,674</u>	<u>7,029,674</u>
Accumulated amortization	Assumed by the Fund	Current year amortization	Balance at end of year
	\$	\$	\$
Office equipment	1,275,000	1,383,297	2,658,297
Furniture and fixtures		2,570	2,570
	<u>1,275,000</u>	<u>1,385,867</u>	<u>2,660,867</u>
Net	<u>4,066,000</u>		<u>4,368,807</u>

5. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives (workforce adjustment). The provision represents the estimated costs over two years, excluding severance pay and unused vacation pay which are recorded separately.

6. Subsequent event

A Treasury Board submission has been prepared and is currently pending decision. This submission requests authority for the Translation Bureau to increase the net operating losses in the Revolving Fund in the second and third year of operation from \$8 million and \$6 million to \$16.6 million and \$12.2 million respectively, and extending the authority to delete projected net operating losses until the year 1999-2000. (\$8 million in 1998-99 and \$3.5 million in 1999-2000). The Bureau expects to break even in fiscal year 2000-2001.

SECTION 2

1995-96

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations and Other Entities

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FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports AECB's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

Dr. A.J. BISHOP
President

G.C. JACK
Director General of Administration
(Appointed May 15, 1996)

Ottawa, Canada
June 3, 1996

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF NATURAL RESOURCES

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1996. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1996, in accordance with the accounting policies set out in Note 2 to the financial statement.

Wm.F. Radburn, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1996

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	29,215,747	28,374,481
Professional and special services	7,439,397	7,326,595
Accommodation	3,635,055	762,330
Travel and relocation	2,710,598	2,326,633
Furniture and equipment	1,394,138	1,571,108
Communication	804,147	692,131
Utilities, materials and supplies	730,455	567,386
Information	432,712	196,022
Board Members' expenses	288,662	195,534
Repairs	186,910	169,347
Equipment rentals	108,786	94,802
Miscellaneous	27,106	46,773
	46,973,713	42,323,142
Grants and contributions		
Safeguards Support Program	497,850	502,770
Other	141,740	132,120
	639,590	634,890
	47,613,303	42,958,032
Non-tax revenue		
Licence fees	27,923,061	25,992,778
Design assessment for foreign sales	1,825,877	198,560
Foreign training	985,635	1,386,454
Refunds of previous years' expenditure	164,049	89,138
Capital assets disposal	18,199	4,456
Fines and penalties	4,229	10,670
Miscellaneous	1,960	2,802
	30,923,010	27,684,858
Net cost of operations (Note 4)	16,690,293	15,273,174

The accompanying notes and schedule are an integral part of this statement.

Approved by:

DR. A.J. BISHOP

President

G.C. JACK

Director General of Administration

(Appointed May 15, 1996)

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996

1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources Canada.

Bill C-23, otherwise known as the *Nuclear Safety and Control Act*, received first reading in the House of Commons on March 21, 1996. If passed, the AECB would be replaced by the Canadian Nuclear Safety Commission.

The objective of the AECB is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (see Note 10). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the AECB Cost Recovery Fees Regulations came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the government.

For each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees were implemented on December 14, 1994 and are based on 1992-93 costs.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS

MARCH 31, 1996—Continued

(a) Expenditure recognition

Expenditures are recorded on the accrual basis in the year they are charged to the Board's appropriation, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Licence fees are recorded as revenue on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AECB.

Revenue for foreign training and design assessment for foreign sales is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

All other revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(e) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

3. Licence fees—deferred revenue

As of March 31, 1996, there are unearned licence fees received in the amount of \$17,390,371 (1995—\$15,830,844).

4. Parliamentary Appropriations

	1996	1995
	\$	\$
Natural Resources Canada		
Vote 35	43,194,000	39,675,000
Frozen allotment	2,074,699	
Lapsed	2,031,079	1,869,088
	39,088,222	37,805,912
Statutory contributions to employee benefit plans	3,411,000	3,287,000
Total appropriations used	42,499,222	41,092,912
Add: Services provided without charge by other Government departments:		
Accommodation	3,414,005	604,003
Employee benefits	1,424,088	945,756
Other	275,988	315,361
	5,114,081	1,865,120
	47,613,303	42,958,032
Less: Non-tax revenue	30,923,010	27,684,858
Net cost of operations	16,690,293	15,273,174

The difference in costs for accommodation is the result of the expiration of an 18 month rent free period for AECB head office. AECB head office accommodations were rent free from September 1993 through February 1995, inclusive. As a result, in 1996 the rental cost for the AECB head office was \$3,009,752 (1995—\$250,813).

5. Liabilities

At year end the amounts of liabilities are as follows:

	1996	1995
	\$	\$
(a) Accounts payable		
Payables at year end	1,994,047	2,217,936
Payments in process	2,251,374	2,377,427
Contractors holdbacks	244,638	234,623
	4,490,059	4,829,986
Salaries payable	32,230	151,850
	4,522,289	4,981,836
(b) Other liabilities		
Vacation pay	1,879,595	1,934,836
Employee termination benefits	2,152,958	2,196,934
	4,032,553	4,131,770

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2a).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for employees having 10 or more years of continuous employment on the basis of one half week's pay for every year of continuous service to a maximum of 13 weeks pay.

6. Accounts Receivable

At year end the amounts for accounts receivable are as follows:

	1996	1995
	\$	\$
Licence fees	738,323	363,211
Design assessment for foreign sales	836,867	177,822
Foreign training	481,932	94,767
	2,057,122	635,800

7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal government departments for the year ended March 31, 1996, amounted to \$2,384,663 (1995—\$2,233,365).

8. Contingent liabilities

At March 31, 1996, the AECB was defendant in a lawsuit amounting to \$250,000. The lawsuit seeks damages for breach of statutory duties related to radioactively contaminated soil. The plaintiffs have not taken any action in this litigation for the past several years. Therefore, no provision has been made in the accounts for this contingent liability. Any settlement resulting from the resolution of this case will be paid from the Consolidated Revenue Fund.

* Funds not available for use in the year.

Atomic Energy Control Board—Concluded**NOTES TO THE STATEMENT OF OPERATIONS**

MARCH 31, 1996—Concluded

9. Related party transactions

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited (AECL) is the major contractor for this work by virtue of a contract that expired on March 31, 1996 which calls for annual payments of up to \$2.3 million a year. For 1996, AECL charged \$1,280,627 (1995—\$1,177,341) to this program.

The AECB has undertaken a project to conduct special safety and licensability assessments of new nuclear facility designs which AECL plans to sell on the foreign market. The cost of this review is being recovered from AECL in accordance with the terms of the contract. For 1996, the AECB recognized revenue of \$1,825,877 (1995—\$198,560) from this project.

10. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1996, is \$544,321 (1995—\$541,521).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1996, is \$590,000,000 (1995—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

11. Comparative Figures

For comparative purposes, some 1995 figures have been reclassified to conform with the 1996 presentation.

**REVENUE AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1996**

	1996				1995
	Revenue	Licences provided free of charge	Total value of licences and other revenue	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory Activities					
Nuclear reactors and heavy water plants	18,570,572		18,570,572	24,690,058	24,290,497
Research reactors	16,200	162,672	178,872	410,832	461,145
Nuclear research and test establishments	1,107,731		1,107,731	1,660,475	1,654,039
Uranium mines	2,974,419		2,974,419	3,889,506	3,281,468
Nuclear fuel facilities	861,602		861,602	905,045	889,970
Prescribed substances	64,909	60,289	125,198	233,227	154,438
Accelerators	100,719	371,048	471,767	332,564	303,541
Radioisotopes	2,723,326	1,660,585	4,383,911	6,724,581	6,324,698
Transportation	84,865	2,358	87,223	481,410	214,810
Waste management and decommissioning	1,410,955	114,548	1,525,503	1,630,847	1,361,530
Dosimetry	7,763	13,163	20,926	175,115	141,017
Import/export				321,939	258,772
	27,923,061	2,384,663	30,307,724	41,455,599	39,335,925
Non-Regulatory activities					
Design assessment for foreign sales	1,825,877		1,825,877	3,353,279	370,436
Foreign training	985,635		985,635	1,082,210	1,623,081
Other	188,437		188,437	1,722,215	1,628,590
	2,999,949		2,999,949	6,157,704	3,622,107
Total	30,923,010	2,384,663	33,307,673	47,613,303	42,958,032

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

M. CAPPE

Chairperson

DAVID A. GOOD

Senior Financial Officer

August 1, 1996

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Expenditure		
Employment and Insurance Program		
Employment	1,807,450	1,951,667
Unemployment Insurance	557,879	492,234
CEC Management and Joint services	249,486	249,810
	<u>2,614,815</u>	<u>2,693,711</u>
Corporate Management and Services		
Program		
Corporate Management and Administration ..	239,746	285,322
Systems	49,006	40,079
Policy and Communication	33,216	31,751
	<u>321,968</u>	<u>357,152</u>
Total of expenditure	<u>2,936,783</u>	<u>3,050,863</u>
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance		
Account administrative costs	1,193,638	1,260,499
Non-tax revenue		
Refunds of previous years'		
expenditures	16,019	14,926
Proceeds from sales	412	406
Services and service fees	238	230
Privileges, licences and permits	132	135
Other revenues		
Government annuities surplus	334	1,893
Unemployment insurance fines	1,167	1,220
Other	148	179
Recovery of Employee Benefit Cost UI	96,040	
Total of revenue	<u>1,308,128</u>	<u>1,279,488</u>
Net cost of operations	<u>1,628,655</u>	<u>1,771,375</u>

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate Management and Services Program—To ensure the development and the implementation of policies and programs, to provide strategic, operational and administrative support to enable the Canada Employment and Immigration Commission to carry out its mission, and to provide for such other functions allocated to it.

Employment and Insurance Program—To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian labour market, consistent with national, social and economic goals, and in a manner that promotes: a labour force which meets national and occupational requirements; an economy capable of growth and adaptation without undue burden on individuals, groups, and regions; and equality of opportunity to compete for and have access to jobs.

Immigration Program—To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, the settlement of immigrants in Canada, and the provision of effective control of people seeking to come into or remain in Canada, taking into account the health, safety and security needs of Canada. However, as a result of reorganization of the Government departments in November 1993, this program is now reported by Department of Citizenship and Immigration Canada.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year-End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Amounts estimated

Estimates of amounts for services provided without charge from other Government departments are included in expenditures.

(e) Refunds of previous year's expenditure

Refunds of previous year's expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION (in thousands of dollars)

	1996	1995
Employment and Insurance Program		
Vote 5	216,952	106,015
Lapsed	76,390	42,865
	140,562	63,150
Vote 10	1,368,635	1,570,369
Lapsed	69,795	38,695
	1,298,840	1,531,674
Statutory contributions to employee benefit plans	25,110	94,169
Statutory refunds of amounts credited to revenue in previous years	4	49
Statutory retirement benefits to annuities agents pensions	36	37
Total program	1,464,552	1,689,079
Corporate Management and Services Program		
Vote 1	66,306	55,208
Lapsed	10,764	5,751
	55,542	49,457
Statutory contributions to employee benefit plans	17,861	14,133
Statutory spending of proceeds from disposal of surplus Crown assets	318	489
Total program	73,721	64,079
Total use of appropriations	1,538,273	1,753,158

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Continued

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Unemployment Insurance Act*, various employment programs and unemployment insurance overpayments, and other miscellaneous amounts due.

	1996	1995
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services		
Miscellaneous	144	297
Secondments	133	279
	277	576
Outside parties		
Employment and insurance		
Unemployment insurance benefit overpayments	367,446	344,412
Unemployment Insurance Section 33	208,559	185,832
Unemployment insurance fines	3,898	5,835
National Institutional		
Training	1,502	2,962
Other programs	1,502	787
CJS Developmental use of		
UI Funds	1,147	951
Job Entry	1,041	2,670
Community futures	871	1,171
Social assistance recipients	477	581
Job Development	351	1,727
Other programs—CJS	279	2,087
Skill investment	254	310
National Training Program—Purchase of training	253	574
Outreach Program	92	142
Young Canada Works	85	74
Canada Works	78	824
Summer Canada Works	77	768
Local Employment Assistance Program	77	228
Canada Manpower Mobility Program	72	76
Skill shortages	70	260
TAGS	39	42
Canada Community Development	36	108
CJS Challenge	24	263
Career Access	18	16
Local Employment Assistance and Development Program	14	35
Summer Employment Experience Development Program	11	29
Youth Training Option Program	3	4
General Industrial Training	2	24
JOBS CORPS	1	1
National labour market innovation		804

	1996	1995
	(in thousands of dollars)	
Work sharing		187
Local Initiative Program		34
Industrial Assessment		
Incentive		9
Need overpayment		4
	588,279	553,831
Corporate Management and Services		
Secondments	211	472
Miscellaneous	274	354
Salary overpayments	34	83
	519	909
Total	589,075	555,316

5. Specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following specified purpose accounts.

(a) Unemployment Insurance Account

The *Unemployment Insurance Act* provides for a compulsory contributory Unemployment Insurance Program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides for the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Continued

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1996	1995
Receipts and other credits		
Premiums—		
Employers and employees	18,921	19,371
Penalties	47	44
Interest earned	35	17
	19,003	19,432
Payments and other charges		
Benefits	13,512	14,961
Administration costs	1,351	1,285
Interest expense	228	423
	15,091	16,669
Net change	3,912	2,763
Repayments	(3,386)	(2,718)
Balance at beginning of year	(499)	(544)
Balance at end of year	27	(499)

(b) Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1996	1995
Balance as at April 1	692,871	733,953
Receipts and other credits		
Interest from Canada	45,116	48,001
Premiums	116	170
Other	87	95
	45,319	48,266
Payments and other charges		
Annuity payments	84,847	87,719
Premium refunds	862	909
Unclaimed annuities	568	386
	86,277	89,014
Net increase or (decrease)	(40,958)	(40,748)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid	(1,735)	(334)
Balance as at March 31	650,178	692,871

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year no interest was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$11,262 and payments from the account amounted to \$10,476.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1996	1995
	\$	\$
Balance as at April 1	15,382	14,294
Receipts and other credits	11,262	11,890
Payments and other charges	10,476	10,802
Net increase or (decrease)	786	1,088
Balance as at March 31	16,168	15,382

Canada Employment and Immigration Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996—*Concluded*

(d) Summer Employment—Experience Development Program

The Summer Employment—Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$456,546 and disbursements totalled \$175,000 consisting in payments to sponsors.

TRANSACTIONS IN THE SUMMER EXPERIENCE DEVELOPMENT PROGRAM

	1996	1995
	\$	\$
Balance as at April 1	(281,546)	(123)
Receipts and other credits	456,546	3,000,123
Payments and other charges	175,000	3,281,546
Net increase or (decrease)	281,546	(281,423)
Balance as at March 31		(281,546)

6. Contingent liabilities

Ten claims totalling \$2,040,000 have been brought against Employment and Insurance Commission: one for damage to property by a private citizen, three for general damages (all by private citizens), two for charter of rights violations (all by private citizens), three for unjust dismissal (by former employees) and one for harassment charges (by a former employee).

7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment and Immigration Commission.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1996 (in thousands of dollars)

	1996	1995
Disbursements		
Employment and Insurance Program		
Unemployment Insurance Benefits	13,512,450	14,960,533
Employment	1,807,450	1,951,667
Unemployment Insurance	644,166	581,259
Unemployment Insurance interest expense	227,859	423,849
CEC Management and Joint Services ..	249,486	249,810
Summer Employment Experience Development Program—Payments and refunds to provinces	175	3,282
Corporate Management and Services Program		
Corporate Management and Administration	293,619	333,732
Systems	49,006	40,079
Policy and Communications	33,216	31,751
	16,817,427	18,575,962
Receipts		
Unemployment Insurance premiums	18,969,467	19,415,012
Unemployment Insurance advances	(3,386,400)	(2,718,600)
Annuity interest, etc.	45,330	48,278
Unemployment insurance interest—Revenue	35,385	17,288
Refund of previous years' expenditure	16,020	14,926
Net adjustment to the unemployment insurance administration cost	6,141	7,458
Summer employment experience Development Program deposits	457	3,000
Proceeds from sales	412	406
Services and service fees	238	230
Privileges, licences and permits	132	135
Return on investments		
Other revenues		
Government annuities surplus	334	1,893
Unemployment insurance fines	1,167	1,220
Other	148	179
Unemployment Insurance (U.I.) EBP recovery	96,040	
	15,784,871	16,791,425
Net cost of operations	1,032,556	1,784,537
Reconciliation to use of appropriations		
Net cost of operations	1,032,556	1,784,537
Decrease in unemployment Insurance deficit	526,420	44,532
Revenue credited to non-tax revenue related to appropriations	114,490	18,989
From Annuities Account—Actuarial surplus	1,735	334
Increase in the Annuities Pensions Agent	1	1
Net Adjustment of EBP	19,623	
Decrease in the Summer employment experience development program	281	(281)
Decrease in unpaid annuities	(42,693)	(41,082)
Use of appropriations	1,652,413	1,807,030

Canadian Centre for Management Development

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JOHANNE BERNARD
(Senior Full-time Financial Officer)

CAROLE JOLICOEUR
(Senior Financial Officer)

July 17, 1996

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditure		
Personnel	6,759,834	6,847,141
Professional and special services	5,518,075	5,101,909
Transportation and communications	1,120,036	1,584,386
Information	206,968	532,185
Furniture and equipment	511,340	459,244
Utilities, materials and supplies	641,060	563,681
Rentals	169,490	253,902
Repairs and maintenance	103,874	113,790
Transfer payments	149,000	176,000
	15,179,677	15,632,238
Less: recovery of costs from departments	6,124,148	5,762,835
Less: revenue netted against expenditures		
Net cost of operations (Note 3)	9,055,529	9,869,403

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development

—Concluded

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1996****1. Authority and purpose**

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in teaching and research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of senior managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditure in the year of purchase.

	1996	1995
	\$	\$
Canadian Centre for Management Development Vote 5	9,049,000	10,285,000
Supplementary estimates "5A"	497,046	
	9,546,046	10,285,000
Lapsed	1,287,517	1,187,597
	8,258,529	9,097,403
Contributions to employee benefit plans	797,000	772,000
Total use of appropriations	9,055,529	9,869,403

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial statement has been examined by the Audit Committee of the Centre.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil this reporting responsibility, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Centre's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General of Canada, his role being to express an independent opinion as to whether the Centre's financial statement presents fairly, the Centre's financial transactions in accordance with stated accounting policies.

Approved by:

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS, CGA
Comptroller

June 7, 1996

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY
AND

THE MINISTER DESIGNATE OF HUMAN RESOURCES
DEVELOPMENT

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1996. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1996

Canadian Centre for Occupational Health and Safety— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	4,587,220	4,697,584
Professional and special services	750,282	644,196
Accommodation	320,160	320,160
Transportation and communications	293,708	277,988
Utilities, materials and supplies	182,607	223,062
Information	278,873	215,737
Purchased repair and upkeep	128,346	128,056
Capital assets	97,143	85,745
Rentals	39,253	33,020
Employee termination benefits	11,069	20,889
	6,688,661	6,646,437
Administration		
Salaries and employee benefits	194,880	194,494
Governors, executive board and committees	11,658	10,660
Travel	3,234	7,800
Professional and special services	5,010	1,844
Utilities, materials and supplies	711	989
	215,493	215,787
Total expenditure	6,904,154	6,862,224
Non-tax revenue credited to the vote (Note 3)	4,649,517	3,984,415
Net cost of operations (Note 5)	2,254,637	2,877,809

The accompanying notes are an integral part of this statement.

Approved by:

NICOLE SENEAL
Chairperson

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS, CGA
Comptroller

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded in part by its operating revenue and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge by Government departments are included in expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditure on a current basis and represent the total liability to the Centre.

(f) Adjustment of prior year's payables at year-end is recorded as revenue.

(g) Joint venture

Transactions resulting from the joint venture agreement are accounted on a cash basis.

3. Non-tax revenue credited to the vote

	1996	1995
	\$	\$
Proceeds from sales:		
Subscription—CCINF:Odisc	2,241,263	2,142,790
Subscription—Specialty discs	406,114	293,747
Diskette Based Products	81,486	72,665
Single copy publications	55,064	45,917
Subscription—CCINF:Oline	45,707	29,463
CCINF:Otapes	25,488	25,252
Memberships	14,670	20,414
Others	3,664	2,901
	2,873,456	2,633,149
Cost recoveries:		
Technical services	914,959	758,615
Inquiries services	740,000	510,500
Travel expenses	121,102	82,151
	1,776,061	1,351,266
	4,649,517	3,984,415

Canadian Centre for Occupational Health and Safety— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Continued

4. Joint venture

In 1991, CCOHS entered into a contract with the Ontario Training Corporation (OTC) for 50 percent undivided interest in a joint venture to develop and market a compact disc training package addressing the hazards of chemicals in the workplace. The OTC's share of the cost of this contract amounted to \$540,000, to be paid by installments. The total installments received from OTC to date, amount to \$399,000. The remaining balance of \$141,000 of the contract is contingent on the ongoing updating and marketing of the product. On June 30, 1993 the OTC assigned all of its rights, title, interest and obligations under the agreement to Innovation Ontario Corporation (IOC).

The sales for the product have not met forecasted levels. As a result, the remaining \$141,000 stipulated in the agreement cannot be expected until the sales increase to the levels stated in the agreement.

Revenues are to be shared as follows:

75 percent CCOHS—25 percent IOC for products sold by CCOHS

60 percent CCOHS—40 percent IOC for products sold by IOC

CCOHS sales began in December 1992. The total sales for the 1995-96 year were \$14,977 (\$13,147 in 1994-95) of which \$3,744 (\$3,287 in 1994-95) was forwarded to IOC.

Product ownership will revert to CCOHS when IOC has received revenue totalling one million dollars.

5. Parliamentary appropriation

	1996	1995
	\$	\$
Human Resources Development— Vote 50	2,026,000	
Human Resources Development— Vote 45		2,425,000
Human Resources Development— Vote 50A	124,921	
Human Resources Development— Vote 45D		212,000
	2,150,921	2,637,000
Amount lapsed	225,744	89,351
Total use of appropriation	1,925,177	2,547,649
Add: services provided without charge by Government departments	329,460	330,160
Net cost of operations	2,254,637	2,877,809

6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1995	Acquisi- tions	Disposal	March 31, 1996
	\$	\$	\$	\$
Computer equip- ment	1,990,532	88,343		2,078,875
Furniture and equipment	919,934	8,800		928,734
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,673			2,673
	3,545,858	97,143		3,643,001
Accumulated amortization	March 31, 1995	Amortiza- tion	Disposal	March 31, 1996
	\$	\$	\$	\$
Computer equip- ment	1,779,600	107,795		1,887,395
Furniture and equipment	882,581	13,678		896,259
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,140	533		2,673
	3,297,040	122,006		3,419,046

7. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	March 31, 1996	March 31, 1995
	\$	\$
Outside parties	478,783	341,548
Government departments	75,577	17,644
	554,360	359,192

Canadian Centre for Occupational Health and Safety— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Concluded

8. Liabilities

	March 31, 1996	March 31, 1995
	\$	\$
(a) Accounts payable		
Payables at year end	115,235	29,103
Payments on due date	187,378	174,078
	302,613	203,181
Accrued salaries	119,551	114,497
	422,164	317,678
(b) Other liabilities		
Vacation pay	285,874	264,452
Employee termination benefits	848,498	795,785
	1,134,372	1,060,237
(c) Prepayment on products		
Outside parties	279,603	49,967
Government departments	5,294	5,499
	284,897	55,466

The costs represented by the accounts payable and accrued salaries are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These payments are recorded as revenues in the statement of operations.

9. Contingent liability

During 1994/95, a claim for wrongful dismissal totalling \$450,000 was made against CCOHS. In management's opinion, this claim is without substantial merit. No provision has been made for a loss in the financial statements as the likelihood of loss remains indeterminable.

10. Donations

In accordance with section 6(3) of its Act, the Centre has a cumulative total of \$79,251 at March 31, 1996 from donations. Donations of \$956 were received in 1995-96. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse.

11. Comparative figures

Certain of the figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for 1996.

Canadian Polar Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standard and managerial authorities are understood throughout the organization.

Management presents these financial statements to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

WHIT FRASER
(Chairman)

ALBERT HALLER
(Executive Officer)

June 24, 1996

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have audited the statement of operations of the Canadian Polar Commission for the year ended March 31, 1996. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

Wm. F. Radburn, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1996

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditure		
Operations		
Travel and relocation	202,381	244,642
Professional and special services	133,524	140,110
Accommodation	104,467	95,463
Honoraria to Board members	53,330	47,678
Printing and publishing	42,239	40,629
Contributions	20,000	21,000
Furniture and equipment	11,497	1,550
	567,438	591,072
Administration		
Salaries and employee		
benefits	424,942	387,937
Telephone and telecommunications	21,627	26,343
Materials and supplies	11,446	13,998
Advertising	10,915	4,263
Office expenses and equipment	10,324	19,620
Postage and courier service	7,162	9,792
	486,416	461,953
Cost of operations (Note 3)	1,053,854	1,053,025

The accompanying notes are an integral part of this statement.

Approved by the Board:

Whit FRASER
Chairman

J. K. GRANT
Member

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1996

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditure in the year of purchase.

(c) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received, and are not deducted from expenditure.

3. Parliamentary appropriations

	1996	1995
	\$	\$
Indian Affairs and Northern		
Development Vote 50	1,003,000	1,035,000
Supplementary		
estimates "A"	50,164	9,948
	1,053,164	1,044,948
Lapsed	47,310	39,923
	1,005,854	1,005,025
Statutory contributions to employee		
benefit plans	48,000	48,000
Total use of appropriations	1,053,854	1,053,025

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with management.

This financial statement was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfil its reporting responsibility, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in the Statement of Operations, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard its assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the CTAISB's financial transactions.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

June 7, 1996

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION
ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1996. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 1996

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditures		
Board		
Personnel (note 5)	433,817	726,005
Transportation and communications	40,475	44,382
Accommodation	25,221	42,702
Professional and special services	7,685	14,094
Other	5,144	8,849
	512,342	836,032
Operations		
Personnel (note 5)	16,238,116	16,153,216
Professional and special services	1,652,478	2,033,407
Accommodation	1,597,989	1,571,479
Transportation and communications	1,153,644	1,535,561
Construction and/or acquisition of machinery and equipment	323,166	644,337
Information	409,021	546,049
Utilities, materials and supplies	400,702	510,542
Purchased repair and upkeep	334,104	446,443
Rentals	35,706	61,548
Other	3,916	2,052
	22,148,842	23,504,634
Administration		
Personnel (note 5)	2,732,262	2,803,384
Professional and special services	483,117	428,697
Accommodation	269,522	274,534
Construction and/or acquisition of machinery and equipment	76,854	258,438
Transportation and communications	258,881	240,976
Utilities, materials and supplies	129,657	187,642
Purchased repair and upkeep	144,768	121,915
Information	18,389	37,199
Rentals	10,510	29,975
Other	302	420
	4,124,262	4,383,180
Total expenditures	26,785,446	28,723,846
Non-tax revenue		
Refunds of previous years' expenditure	37,837	23,029
Proceeds from sales	5,297	13,026
Services and service fees	2,214	5,236
	45,348	41,291
Net cost of operations (note 3)	26,740,098	28,682,555

The accompanying notes are an integral part of this statement.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on an accrual basis, except termination benefits, vacation pay and compensatory leave which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Concluded

3. Parliamentary appropriation

	1996	1995
	\$	\$
Privy Council Vote 15	22,367,000	24,079,000
Supplementary estimates (1993-94 C/F)		
Vote 15d.		1,087,200
Lapsed	898,281	1,376,122
	21,468,719	23,790,078
Spending of proceeds from the disposal of surplus		
Crown assets	7,995	17,457
Statutory contributions to employee benefit plans	2,354,000	2,270,000
Use of appropriation	23,830,714	26,077,535
Add: services provided without charge by Government departments		
(note 4)	2,954,732	2,646,311
Deduct: non-tax revenue	45,348	41,291
Net cost of operations	26,740,098	28,682,555

4. Services provided without charge by Government departments

	1996	1995
	\$	\$
Public Works and Government Services Canada		
- accommodation and accommodation alteration	1,892,732	1,888,715
- administration of cheque issue and Personnel Management System ..	32,000	33,000
Treasury Board (employer's share of health insurance premium)	983,000	673,596
Labour Canada (administration of workers' compensation)	47,000	51,000
	2,954,732	2,646,311

5. Exceptional expenditures

In conjunction with its downsizing activities during the year the CTAISB has incurred expenditures totalling approximately \$1.4 million. This amount includes approximately \$511,000 for the payment of regular severance pay and accrued vacation pay, as well as an amount of approximately \$926,000 relating to the government downsizing incentives such as the Early Departure Incentive, the Early Retirement Incentive and the Executive Employment Transition Policy programs.

The following amounts are included in the figures reported on the Statement of Operations under the Personnel item of the three sectors:

	\$
Board	8,682
Operations	1,171,072
Administration	257,824
	1,437,578

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Director, Veterans' Land Act

THE DIRECTOR, VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Finance and Administration Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's financial statement presents fairly, in accordance with stated accounting policies, the Council's financial transactions.

Approved by:

I. SHUGART
Executive Director

GUY D'ALOISIO
Director, Finance & Administration

June 24, 1996

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE MINISTER DESIGNATE OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1996. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1996 in accordance with the accounting policies set out in the Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1996

Medical Research Council—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Expenditure		
Grants and Scholarships (see Schedule)		
Grants	145,924	150,818
Multi-disciplinary	27,924	31,078
Salary support	22,570	22,716
Research training	20,436	22,817
Travel and Exchange	228	415
Other activities	3,025	3,269
Networks of centres of excellence	17,837	23,051
Human Genome Program	5,243	3,470
	<u>243,187</u>	<u>257,634</u>
Operations		
Salaries and employee benefits	3,267	3,117
Employee termination benefits	124	25
Travel (Note 4)	1,333	920
Professional and special services	572	523
Accommodation	330	322
Communications	289	257
Publications	242	317
Materials and supplies	161	181
Equipment repair and maintenance	132	176
Furniture and equipment	77	252
	<u>6,527</u>	<u>6,090</u>
Administration		
Salaries and employee benefits	1,205	1,130
Employee termination benefits		8
Professional and special services	273	109
Travel (Note 4)	171	208
Publications	158	127
Accommodation	148	144
Communications	107	93
Materials and supplies	59	60
Equipment repair and maintenance	49	64
Furniture and equipment	28	91
Interest	15	
	<u>2,213</u>	<u>2,034</u>
	<u>251,927</u>	<u>265,758</u>
Non-tax revenue		
Refunds of previous years' expenditure	585	646
Net cost of operations (Note 3)	<u>251,342</u>	<u>265,112</u>

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

I. SHUGART
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

Medical Research Council—Continued**NOTES TO THE STATEMENT OF OPERATIONS**
MARCH 31, 1996—Concluded**3. Parliamentary appropriations**

	1996	1995
	(in thousands of dollars)	
Department of Health		
Vote 25 —Grants	243,232	258,021
Lapsed	45	387
	243,187	257,634
Vote 20 —Operating expenditure	7,727	7,417
Lapsed	150	367
	7,577	7,050
Statutory contributions to employee benefit plans	485	483
Statutory collection agency fees		1
Total use of appropriations	251,249	265,168
Add: Services provided without charge by Government departments	678	590
Less: Non-tax revenue	585	646
Net cost of operations	251,342	265,112

4. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 30 grant committees, 10 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Travel expenditure charged to operations in 1996 is significantly higher than 1995 because of the approval and implementation of the two competitions per year policy. Expenditures reflect the cost of two competitions in 1996 compared to only one in 1995.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1996	1995
	(in thousands of dollars)	
Operations:		
Grant committees	749	454
Site Reviews	118	
Award committees	88	95
Human Genome	76	53
Advisory groups	63	17
Standing committees	54	78
Council/Executive	53	56
Staff	132	167
	1,333	920
Administration:		
Advisory groups	95	116
Staff	76	92
	171	208

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

5. Trust funds

As provided for in Section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

- (a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.
- (b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and Torticollis		Donations for Biomedical Research	
	1996	1995	1996	1995
	(in thousands of dollars)			
Balance, beginning of year	77	81	1,325	1,496
Add: donations received			2,021	1,158
interest received	4	4	88	84
Less: grants paid		8	878	1,413
Balance, end of year	81	77	2,556	1,325

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1996	1995
	(in thousands of dollars)	
Year of payment		
1995-1996		213,182
1996-1997	194,674	136,540
1997-1998	132,041	74,878
1998-1999	77,460	33,379
1999-2000	28,826	8,448
2000-2001	12,707	1,061
2001-2002	974	
	446,682	467,488

Medical Research Council—Concluded

SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Grants		
Operating	134,823	137,330
Maintenance	2,803	2,868
Equipment	797	1,518
Special Projects	2,248	2,681
University-Industry Grants	5,253	6,421
	145,924	150,818
Multi-disciplinary		
MRC Groups	15,010	13,844
Program Grants	11,548	14,849
Development Grants	1,366	2,385
	27,924	31,078
Salary Support		
MRC Groups	3,457	3,600
Development Grants	2,915	3,321
Career Investigators	1,321	1,956
MRC Scientists	3,642	3,203
Senior Scientists	225	
Distinguished Scientists	104	
Scholarships	8,830	8,846
Clinician Scientists 2	1,144	1,043
University-Industry Salary Support	932	747
	22,570	22,716
Research Training		
Clinician Scientists 1	1,411	1,477
Centennial Fellowships	656	735
Fellowships	11,450	12,840
Dental Fellowships	225	297
Studentships	5,324	5,914
Farquharson Research Scholarships	756	819
University-Industry Training Awards	614	735
	20,436	22,817
Travel and Exchange		
Visiting Scientists and Professorships	95	207
Travel grants, Symposia and Workshops	133	208
	228	415
Other Activities		
President's Fund	333	609
Other Grants	2,692	2,660
	3,025	3,269
All Core Programs	220,107	231,113
Networks of Centres of Excellence	17,837	23,051
Human Genome Program	5,243	3,470
	243,187	257,634

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada performed an audit on the financial statement for the year ended March 31, 1996 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

July 15, 1996

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1996. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1996 in accordance with the accounting policies set out in Note 2 to the statement of operations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1996

The National Battlefields Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditures		
Ex gratia payments (Note 5)	2,392,549	2,392,551
Operations		
Salaries and benefits	940,212	990,978
Employee termination benefits		39,848
Professional services	369,962	382,069
Maintenance	240,927	248,441
Utilities, materials and supplies	188,684	176,206
Capital assets (Note 6)	175,269	316,269
Information	59,654	54,560
Rentals	11,873	37,238
Miscellaneous	1,148	1,697
	1,987,729	2,247,306
Administration		
Salaries and benefits	309,603	327,628
Professional services	41,579	26,644
Transportation and communications	35,207	34,273
Compensation for damage claims	31,136	
Office supplies	4,791	3,008
Accounting services provided without charge by a Government department	6,000	5,623
	428,316	397,176
Total expenditures	4,808,594	5,037,033
Non-tax revenues		
Parking (Note 7)	216,495	115,396
Fees for visits, services and the use of facilities	37,847	
Fines and penalties	16,381	6,977
Miscellaneous	2,125	12,558
	272,848	134,931
Net cost of operations (Note 4)	4,535,746	4,902,102

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
ChairmanNOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996

1. Authority and objectives

The Commission was established in 1908 under an Act respecting the *National Battlefields in Quebec* for the purpose of acquiring, preserving and developing an historic battlefield park in Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Changes in financial statement presentation

The allocation of expenses between operations and administration has been revised to more closely reflect the nature of activities of the National Battlefields Commission. The net result is an increase in administration expenses and a corresponding decrease in operations expenses in the amount of \$34,899 for the previous year.

4. Parliamentary appropriation

	1996	1995
	\$	\$
Canadian Heritage		
Vote 95—(Vote 100 in 1995)	4,413,000	4,590,000
Vote 100 (d)		124,524
	4,413,000	4,714,524
Lapsed	1,225	4,700
	4,411,775	4,709,824
Deficit of Vote 100 (in regards to salaries) funded by an allotment from the Treasury Board		
Vote 5		39,848
	4,411,775	4,749,672
Statutory—contributions to employee benefit plans	139,000	161,000
Spending of revenue		
in accordance with section 29.1(1) of the FAA	249,998	115,396
Spending of proceeds from the disposal of Crown assets surplus	1,821	5,342
Total use of appropriations	4,802,594	5,031,410
Add: services provided without charge by a Government department	6,000	5,623
Less: Non-tax revenues	(272,848)	(134,931)
Net cost of operations	4,535,746	4,902,102

The National Battlefields Commission—Concluded

NOTES TO THE STATEMENT OF OPERATIONS

MARCH 31, 1996—Concluded

5. Ex-gratia payments

The Treasury Board approved ex-gratia payments, not exceeding in aggregate \$9,600,000, to be made in four annual instalments from 1992-93 to 1995-96. These payments relate to the municipal and school taxes, for the years 1986 to 1991 of the National Battlefields Park, for which no grants in lieu of taxes were paid to the cities of Quebec and Sillery. These ex-gratia payments are subject to regulations and procedures applicable to grants made pursuant to the *Municipal Grants Act*. Since 1992, grants in lieu of taxes are paid by the Department of Public Works and Government Services.

6. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1995	Additions	Disposals	March 31, 1996
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,197,732	59,564		1,257,296
Parking lots	372,715			372,715
Buildings	892,500	260,008		1,152,508
Martello Towers ..	2,074,470			2,074,470
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,311,706	113,825	21,255	1,404,276
	7,548,662	433,397	21,255	7,960,804
Financed by parliamentary appropriation ...	7,064,522	141,923	21,255	7,185,190
Financed by revenues in accordance with Section 29.1(1) of the FAA	39,365	33,346		72,711
Financed by Trust Fund (Note 8)	444,775	258,128		702,903
	7,548,662	433,397	21,255	7,960,804

7. Parking revenues

Friends of the Plains of Abraham Inc., of which a member of the board of directors is also commissioner of the Commission, manages parking lots on behalf of the Commission. For the year ended March 31, 1996, the Commission received \$216,495 (\$115,396 in 1995). It used this revenue for the purpose of its program, in accordance with Section 29.1(1) of the *Financial Administration Act* (FAA).

8. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields in Quebec. Since September 1984, the Trust Fund is governed by the new subsection 9.1 of the *Act respecting the National Battlefields in Quebec*, which authorises such amounts to be expended for the purpose for which such money was given to the Commission.

	1996	1995
	\$	\$
Receipts		
Donations	432,575	443,266
Interest	15,668	12,775
	448,243	456,041
Disbursements		
Capital assets (Note 6)	258,128	338,176
Professional services	83,937	26,556
	342,065	364,732
Excess of receipts over disbursements	106,178	91,309
Balance at the beginning of the year	234,708	143,399
Balance at year end, deposited with Receiver General of Canada	340,886	234,708

9. Contractual commitments

The Commission has entered into an agreement with the City of Quebec to foster dialogue and cooperation between the two in order to develop projects for the benefit of the City of Quebec's population and its visitors. Pursuant to this agreement, the Commission is committed, among other things, to participate in the financing of projects for a minimum of \$1,588,000. As at March 31, 1996, its accumulated financial participation since the beginning of the agreement amounted to \$678,325.

The Commission is also committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Center at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years started April 1, 1991.

The National Battlefields Commission concluded a protocol agreement with the Department of National Defence. In accordance with this protocol, the Commission is authorised to use a portion of the land of the Drill Hall on Grande Allée. In counterpart, the Commission is committed among other conditions, to snow removal (annual estimated cost of \$13,000). This protocol expires in June 1997.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this in the financial statement, unless indicated otherwise.

The Corporation's Finance Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The National Research Council, under the Finance and Information Management Services Branch, operates a variety of proven corporate accounting and reporting systems. During this past year the branch has undertaken several major initiatives:

1. A "Finance Data Warehouse" system has been fully implemented across the NCR. The warehouse integrates operational data from NCR's four main financial systems: the financial control system (FINCON); the Accounts Receivable system; the Salary forecasting Module and the Project Accounting System (TRAX). Using commercially available software products from Cognos Inc., NRC finance and managers at all levels now have powerful, flexible and easy to use reporting tools to get at the NRC's operational and business related information.

The Warehouse approach replaces NRC's previous end-user reporting products and systems and delivers a much improved reporting capability at less cost.

2. A new Integrated Enterprise Business System (IEBS) project which is in compliance with the Treasury Board FIS project, is addressing NRC's management information needs leading up to the year 2000 and beyond. This is a far reaching initiative which will impact all of NRC's administrative branches and dramatically change the way NRC handles its business affairs. The project involves the selection of a commercially available software package

that addresses NRC's systems requirements in the following key areas: Finance, Material Management, Human Resources and Project Accounting. The objective is to replace all current NRC legacy systems with this one new enterprise package and possibly outsource the system operation and maintenance activities. Evaluations of two leading software packages are underway. Final selection and other key business decisions should be completed by the fall 1996. Work on the set up and design is scheduled for January 1997, with implementation starting in 1998.

M. K. PAWLOWSKI
Senior Financial Officer

J-G. SÉGUIN
Senior full-time Financial Officer

July 3, 1996

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,239,998	4,240,000
International affiliations	965,281	914,781
	5,205,279	5,154,781
Contributions		
Assistance to industry	79,243,082	76,116,397
TRIUMF project	33,318,000	33,250,000
Canada-France-Hawaii Telescope Corporation	5,813,638	3,722,543
James Clerk Maxwell Telescope	2,566,206	3,915,613
Biotechnology Research Program	1,900,466	2,817,897
The Gemini telescopes		6,499,999
Other		78,000
	128,046,671	131,555,230
Capital		
Minor capital expenditures	27,316,418	31,927,468
Major Capital Replacement Program	9,592,537	14,619,796
Other	4,567,258	15,477,881
	41,476,213	62,025,145
Operations		
Salaries and employee benefits	153,913,609	159,601,411
Termination benefits	17,688,976	4,685,907
Utilities, materials and supplies	35,027,517	38,504,470
Professional and special services	12,977,774	14,626,261
Transportation and communications	11,877,029	12,548,453
Information	5,703,133	4,908,455
Rentals	4,045,105	4,691,528
Other	169,522	50,279
	241,402,665	239,616,764

National Research Council of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996—Concluded

	1996	1995
	\$	\$
Administration		
Salaries and employee benefits	29,035,653	33,280,969*
Termination benefits	2,471,717	1,206,955
Utilities, materials and supplies	11,750,086	12,353,601
Professional and special services	7,983,365	8,961,418
Transportation and communications	2,084,580	2,990,185
Rentals	356,827	244,318
Information	104,791	2,586
Other	92,912	83,511
	53,879,931	59,123,543*
	464,805,480	492,320,682*
Non-tax revenue		
Revenue from operations		
Service fees	22,229,674	22,758,102
Sales of publications	9,405,186	7,071,478
Other	3,091,148	3,039,492
Transfer from prior year	10,453,522	2,199,150
	45,179,530	35,068,222
Other revenue		
Refund of previous years expenditures	651,972	4,144,340
Other	6,917	8,926
Proceeds from the disposal of surplus Crown assets	324,487	484,473
	46,162,906	39,705,961
Net cost of operations	418,642,574	452,614,721*

The accompanying notes are an integral part of this financial statement.

*Amends reporting in previous year's *Public Accounts of Canada*.

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDING MARCH 31, 1996

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act 1966-67* and is a departmental corporation named in Schedule 2 to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and statutory vote derived from operating revenue. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operation expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refund of previous years' expenditures

Refund of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures.

3. Changes in reporting prior year amounts

The amounts reported for 1995 for "Services provided without charge by other Government departments" have been revised.

(a) The estimated accommodation costs previously charged are no longer required since these accommodations are owned, operated and maintained by NRC. The net result is a reduction of \$27,373,000 to the Operation-Rentals and services provided without charge by council and other government departments was reduced accordingly.

(b) In 1995 the Workmen's compensation-HRDC was estimated at \$397,000 and the actual amount was \$541,000. The net result was an increase of \$144,000 to the Administration-Salaries and employee benefits and services provided without charge by the council and other government departments was increased accordingly.

4. Changes in accounting practice

In prior years, NRC reported its revenues as Revenues credited to the vote, standard object 13. Starting 1995-96, as a result of discussions with Treasury Board, NRC reported its revenues as Non-tax revenue, standard object 14. A Statutory Expenditure account was established to record expenditures derived from the generation of its revenue. These changes are reflected in the 1995 comparative amounts. This change means that revenues and expenditures derived from these revenues are no longer recorded as a credit and debit to votes 65 and 70 but are recorded separately to non-tax revenue and statutory expenditures.

National Research Council of Canada—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDING MARCH 31, 1996—Concluded

5. Parliamentary appropriations

	1996	1995
	\$	\$
Vote 65	239,042,025	248,094,336
Lapsed	1,891,808	2,707,163
	237,150,217	245,387,173
Vote 70	36,897,001	49,642,000
Lapsed	7,662	2,395
	36,889,339	49,639,605
Vote 75	128,100,637	133,837,001
Lapsed	53,966	2,281,771
	128,046,671	131,555,230
Statutory-Expenditure NRC Act		
Section 5(1)(c)-NRC	45,179,530	35,068,222*
Available for use in subsequent year	15,379,985	
(A)	29,799,545	35,068,222*
Statutory contributions to employee benefits (B)	22,149,000	21,324,000
Spending of proceeds from Crown assets surplus	349,487	509,473*
Lapsed	7,779	7,021
Available for use in subsequent year	25,000	25,000
(C)	316,708	477,452
Total Statutory (A+B+C)	52,265,253	56,869,674*
Total use of appropriations	454,351,480	483,451,682
Add: services provided without charge by the Council and other Government departments	10,454,000	8,869,000
Less: Non-tax revenue		
Statutory revenue fund	45,179,530	35,068,222
Other non-tax revenue	983,376	4,637,739
Total non-tax revenue	46,162,906	39,705,961
Net cost of operations	418,642,574	452,614,721

*Amends reporting in previous year's *Public Accounts of Canada*.

6. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1996	1995
	\$	\$
Current:		
Outside parties	7,217,432	6,386,870
Government of Canada	24,177	
	7,241,609	6,386,870

7. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1996	1995
	\$	\$
Balance, beginning of year	10,047,429	9,177,373
Payments made	10,832,339	6,887,919
Monies received	10,433,828	7,757,975
Balance, end of year	9,648,918	10,047,429

8. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$14,365,000.

9. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$16,833,000 in 1996-97; \$1,967,000 in 1997-98 for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1996 the Corporation has spent \$15,507,000 on the programs.

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

The information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an opinion as to whether the Round Table's financial statement presents fairly, in accordance with stated accounting policies, the Round Table's results of operations.

Approved by:

EUGENE NYBERG
*Corporate Secretary and
Acting Executive Director*

PIERRETTE GUITARD
Manager, Finance and Administration

June 20, 1996

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY AND TO THE PRIME MINISTER

I have audited the statement of operations of the National Round Table on the Environment and the Economy for the year ended March 31, 1996. This financial statement is the responsibility of the National Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the National Round Table for the year ended March 31, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 1996

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996 (12 months) \$	1995 (11 months) \$
Expenditure		
Operating		
Salaries and employee benefits	1,033,333	632,033
Professional and special services	1,024,537	877,656
Transportation and communications	289,040	476,247
Publications	226,332	230,324
Rentals	128,501	138,374
Utilities, materials and supplies	73,143	79,583
Acquisitions of capital assets	70,944	46,796
Repairs and maintenance	10,896	10,513
Other	11	619
	<u>2,856,737</u>	<u>2,492,145</u>
Executive Committee		
Honoraria	7,050	637
Travel and living expenses	11,464	596
	<u>18,514</u>	<u>1,233</u>
Other Committees		
Honoraria	116,204	154,157
Travel and living expenses	132,732	161,473
	<u>248,936</u>	<u>315,630</u>
Total cost of operations (Note 3)	<u>3,124,187</u>	<u>2,809,008</u>

The accompanying notes form an integral part of this statement.

Approved by:

STUART SMITH

Chair

EUGENE NYBERG

Corporate Secretary and

Acting Executive Director

NOTES TO THE STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established as a departmental corporation under Schedule II of the *Financial Administration Act* in accordance with the *National Round Table on the Environment and the Economy Act* that became effective April 28, 1994. The Round Table fulfils its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditure is funded by a lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure are recorded on the accrual basis with the exception of vacation pay which is recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government Departments

Estimates of amounts for services provided without charge from Government Departments are included in the operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received, and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditure in the year they are made.

3. Parliamentary appropriation

	1996 (12 months) \$	1995 (11 months) \$
Privy Council - Vote 28d		2,731,568
Privy Council - Vote 30	3,133,000	
Supplementary Vote 30b	163,178	
	<u>3,296,178</u>	<u>2,731,568</u>
Less: amount lapsed	443,042	157,812
	<u>2,853,136</u>	<u>2,573,756</u>
Add: statutory contributions to employee benefit plans	146,000	77,000
spending of proceeds from the disposal of Crown assets surplus. . .	51	
Total use of appropriation	<u>2,999,187</u>	<u>2,650,756</u>
Add: services provided without charge by Government Departments.	115,000	127,072
amount received from other Government Departments for cost-sharing activities	10,000	31,180
Total cost of operations	<u>3,124,187</u>	<u>2,809,008</u>

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996—Concluded

4. Specified Purpose Account

When the National Round Table on the Environment and the Economy was created, an account was established pursuant to Section 21 of the Financial Administration Act, to record grants and donations received from third parties, and expenses to finance various studies related to the principles of sustainable development in Canada and internationally. The unspent balance in this account is carried forward for future use.

	1996	1995
	\$	\$
Balance at beginning of year	126,302	
Receipts	197,736	245,150
	324,038	245,150
Disbursements	253,444	118,848
Balance at end of year	70,594	126,302

5. Liabilities

	1996	1995
	\$	\$
(a) Accounts payable	464,402	403,984
(b) Accrued salaries	39,735	182,906
	504,137	586,890
(c) Other liabilities		
Accrued vacation pay	22,074	13,837

Capital assets at cost

Informatics equipment	156,758	61,478	39,823	178,413
Office furniture and equipment	24,335	9,466		33,801
	181,093	70,944	39,823	212,214

Accumulated Amortization

Informatics equipment	82,717	28,988	31,294	80,411
Office furniture and equipment	18,271	3,131		21,402
	100,988	32,119	31,294	101,813

6. Related party transactions

In addition to transactions outlined in Note 1(d), the Round Table is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations.

During the period, transactions with these related entities were in the normal course of business on normal trade terms applicable to all individuals and enterprises.

7. Comparative figures

Some comparative figures have been reclassified to conform with the presentation adopted for the current year.

8. Subsequent event

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution will be done through a distributor who will be entitled to a fifty percent commission fee on the price of each publication sold.

This program will permit the Round Table to recover a portion of the costs associated with the production and printing of its publications. It will also enable the Round Table to finance and develop future reprints or new publications.

9. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

March 31, 1995	Acquisitions	Disposal	March 31, 1996
\$	\$	\$	\$
156,758	61,478	39,823	178,413
24,335	9,466		33,801
181,093	70,944	39,823	212,214

March 31, 1995	Amortizations	Disposal	March 31, 1996
\$	\$	\$	\$
82,717	28,988	31,294	80,411
18,271	3,131		21,402
100,988	32,119	31,294	101,813

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changing conditions and, more recently, to implement a departmental recommendation to improve the cost accounting system. This improvement now permits more accurate and equitable billings for customers and other Government departments. There is also a study in progress of fee structures and rates, results of which should be implemented in the next fiscal year.

Approved by:

PATRICIA SAUVÉ-McCUAN

*Director of Finance
(Senior Full-Time Financial Officer)*

BRUCE MITCHELL

*Director General, Common Administrative Services Directorate
(Senior Financial Officer)*

July 5, 1996

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1996. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 5, 1996

Natural Sciences and Engineering Research Council— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996 (in thousands of dollars)

	1996	1995
Grants and Scholarships (Schedule I)		
Grants	359,561	370,658
Scholarships and fellowships	67,570	72,961
Networks of Centres of Excellence	24,725	31,376
	451,856	474,995
Operating		
Salaries and termination benefits	8,603	8,875
Employee benefits	1,216	1,182
Professional and special services	2,845	2,217
Transportation and communications	2,105	2,394
Information	777	769
Utilities, materials and supplies	613	578
Acquisition of machinery and equipment	598	1,293
Purchased repair and upkeep	151	186
Rentals	111	118
	17,019	17,612
Accommodation, administrative or other services provided without charge by government departments and agencies	1,726	1,574
	18,745	19,186
Total Expenditures	470,601	494,181
Non-tax revenues	395	161
Net cost of operations (Note 3)	470,206	494,020

THOMAS A. BRZUSTOWSKI

President

BRUCE MITCHELL

Director General of the Common Administrative Services Directorate and
Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

1. Authority and objective

The Council was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on the accrual basis, with the exception of vacation pay and compensator leave which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments and agencies are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Natural Sciences and Engineering Research Council— Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996—*Concluded*

3. Parliamentary appropriations

	1996	1995
	(in thousands of dollars)	
Industry Canada		
Operating expenditures: Vote 80		
(Vote 85 1994-95)	16,842	17,491
Less: Operating expenditures	15,803	16,430
Operating lapse	1,039	1,061
Symposium on Research and Development impact	112	
Less: Symposium expenditures	109	
Symposium lapse	3	
Total lapse	1,042	1,061
Grants: Vote 85		
(Vote 90 1994-95)	451,856	475,295
Less: Grants expenditures	451,856	474,995
Frozen allotment		300
Statutory contributions to employee benefit plans	1,216	1,182
Total use of appropriations	468,875	492,607
Add: Services provided without charge by Government departments and agencies	1,726	1,574
Less: non-tax revenue	395	161
Net cost of operations	470,206	494,020

4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies during the year.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1996	1995
	(in thousands of dollars)	
Balance, beginning of year	681	482
Funds received	789	672
Interest received	32	36
	1,502	1,190
Less: Disbursements (Schedule II)	506	510
Balance, end of year, represented by deposit with Receiver General for Canada	996	680

5. Gifts, donations and bequests

A Donation Trust Fund in the Consolidated Revenue Fund was established by the *Natural Sciences and Engineering Research Council Act*. This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council. The year-end balance represented by deposit with Receiver General for Canada is nil.

6. Transfer of grants

Funds returned to the Natural Sciences and Engineering Research Council when a researcher changes university and then reissued to the researcher's new university.

	1996	1995
	(in thousands of dollars)	
Balance, beginning of year	76	10
Funds received	48	351
Less: Disbursements	124	285
Balance, end of year, represented by deposit with Receiver General for Canada		76

7. Comparative figures

Comparative figures have been reclassified to conform with the presentation adopted in the current year.

Natural Sciences and Engineering Research Council— Concluded

SCHEDULE I SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1996 (in thousands of dollars)

	1996	1995
Research grants	271,779	283,270
Research partnerships	85,734	84,814
General support	2,048	2,574
	359,561	370,658
Training (scholarships and fellowships)	67,570	72,961
Networks of Centres of Excellence	24,725	31,376
	451,856	474,995

SCHEDULE II SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1996 (in thousands of dollars)

	1996	1995
Visiting fellowships		
Agriculture and Agri-Food	1,959	2,078
Natural Resources Canada	1,062	1,535
Environment Canada	819	1,020
National Research Council	642	571
Fisheries and Oceans	544	644
Health Canada	542	755
National Defence	412	444
Forestry Canada	399	520
Canadian Space Agency	173	116
Industry Canada	91	
Canadian Museum of Nature	35	29
Communications Canada		101
Atomic Energy of Canada Limited (AECL) ...	3	50
	6,681	7,863
Research Partnerships		
R & D grants		
National Research Council	1,500	
Agriculture and Agri-Food	996	999
Industry Canada	988	
Forestry Canada	327	495
Canadian Space Agency	154	134
	3,965	1,628
NATO science fellowships		
North Atlantic Treaty Organization	503	460
Industrial research chairs		
Environment Canada	103	143
CIDA/NSERC research associateships		
Canadian International Development		
Agency	186	215
Japan Science and Technology Fund		
Foreign Affairs		792
	11,438	11,101

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit and Review Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changing conditions and, more recently, to implement a departmental recommendation to improve the cost accounting system. This improvement now permits more accurate and equitable billings for customers and other Government departments. There is also a study in progress of fee structures and rates, the results of which should be implemented in the next fiscal year.

Approved by:

PATRICIA SAUVÉ-McCUAN

*Director of Finance
(Senior Full-Time Financial Officer)*

BRUCE MITCHELL

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

July 5, 1996

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1996. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 5, 1996

Social Sciences and Humanities Research Council— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996 (in thousands of dollars)

	1996	1995
Expenditure		
Grants		
Research Grants	45,812	46,851
Fellowships	28,227	29,345
Strategic Grants	12,960	11,053
Research Communication		
Grants	4,573	6,139
International relations Grants	150	415
Special Grants	397	209
Negotiated Grants		15
	92,119	94,027
Operations		
Salaries and employee benefits	4,015	4,167
Employee termination benefits	246	80
Accommodation	866	891
Expenditure for Council and its committees ..	370	339
Professional and special services	317	432
Communications and travel	224	259
Advertising and publication	172	223
Material and supplies	152	131
Acquisition of office furniture and		
equipment	107	440
Repairs and maintenance	80	52
Postage and freight	76	130
Program evaluation	65	93
Rental of facilities and equipment	39	104
	6,729	7,341
Administration		
Salaries and employee benefits	1,616	1,523
Employee termination benefits	47	14
Professional and special services	549	277
Accommodation	354	329
Material and supplies	53	37
Acquisition of office furniture and		
equipment	44	163
Repairs and maintenance	33	19
Communications and travel	32	49
Postage and freight	31	48
Rental of facilities and equipment	16	38
Advertising and publication		6
	2,775	2,503
	101,623	103,871
Non-tax revenue		
Refunds of previous years'		
expenditure	819	689
Net cost of operations (Note 3)	100,804	103,182

Approved by the Council:

LYNN PENROD

President

BRUCE MITCHELL

Director General - Common Administrative Services Directorate

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditure is recorded on an accrual basis, except for vacation pay and compensatory leave which are recorded on a cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Social Sciences and Humanities Research Council— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Concluded

3. Net cost of operations

The net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

Industry Canada				
Main Estimates				
Vote 90 (Vote 95 in 1995).....				
Vote 95 (Vote 100 in 1995).....	89,188	92,822	7,160	7,670
Supplementary Estimate (A).....	2,295		384	
Supplementary Estimate (B).....	96		84	
Supplementary Estimate (D).....				470
Amount lapsed.....			(282)	(390)
	91,579	92,822	7,346	7,750
			643	627
Contributions to employee benefit plans.....	91,579	92,822	7,989	8,377
Total use of appropriations.....	540	1,205		
Add: Funding from other departments for Joint Initiatives.....	92,119	94,027	7,989	8,377
			1,515	1,467
Add: Services provided without charge by other Government departments.....			(819)	(689)
Deduct: non-tax revenue.....	92,119	94,027	8,685	9,155
Net cost of operations.....				

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to \$131,386 at March 31, 1996 (1995—\$146,571) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, were as follows:

	1996	1995
	(in thousands of dollars)	
Balance, beginning of year.....	266	270
Add—Interest earned.....	16	15
Deduct—Fellowships paid.....	(16)	(19)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council ...	266	266

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust fund, which are not included in the statement of operations, were as follows:

	1996	1995
	(in thousands of dollars)	
Balance, beginning of year.....	8.5	8.0
Add: donations received.....	20.0	5.0
Add: interest earned.....	0.5	0.5
Deduct: fellowship paid.....	(20.0)	(5.0)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council ...	9.0	8.5

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1996 are payable as follows:

	(in millions of dollars)
1997.....	71.3
1998.....	38.8
Subsequent years.....	20.9
	131.0

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Agricultural Products Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The financial statements were prepared in accordance with generally accepted accounting policies as set out in Note 2 of the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in the financial statements rests with the management of the Board.

The information included in the financial statements is based on management's best estimates and judgements with due consideration to materiality. To fulfill this accounting and reporting responsibility, the Board maintains a set of accounts which provide a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Board develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

G. LAVOIE
Chairman
Agricultural Products Board

N. FLORAKAS
Director
Resource Management & Administration
Division, Policy Branch

July 10, 1996

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE AND AGRI-FOOD CANADA

I have audited the balance sheet of the Agricultural Products Board as at March 31, 1996 and the statements of operations and equity for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Appropriation Acts* for the year ended March 31, 1996, the *Financial Administration Act* and regulations and the *Agricultural Products Board Act*.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 10, 1996

Agricultural Products Board—Continued**BALANCE SHEET AS AT MARCH 31, 1996**
(in thousands of dollars)

ASSETS	1996	1995	LIABILITIES AND EQUITY	1996	1995
Account receivable			Accounts payable and accrued liabilities		1,587
Government of Canada—Parliamentary			Equity of Canada		
appropriations		1,587			
Note receivable	3,722	3,722			
Less: allowance for doubtful account					
(note 3)	(3,722)	(3,722)			
		1,587			1,587

The accompanying notes are an integral part of the financial statements.

Approved by:

G. LAVOIE

*Chairman**Agricultural Products Board*

N. FLORAKAS

*Director**Resource Management & Administration**Division, Policy Branch***STATEMENT OF OPERATIONS**
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Sales		7,880
Cost of sales		7,880
Loss on sales		
Settlement of claim (note 4)	2,476	(2,476)
Interest earned	39	7
Income/(Loss) from operations	2,515	(2,469)
Administrative expenses	(20)	(102)
Income/(Loss) for the year	2,495	(2,571)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Equity at beginning of the year		7,739
Income/(Loss) for the year	2,495	(2,571)
Services provided without charge by other		
Government departments		11
Parliamentary appropriations (note 5)	(2,456)	2,820
Receipts remitted to the Consolidated		
Revenue Fund	(39)	(7,999)
Equity at end of the year		

The accompanying notes are an integral part of the financial statements.

Agricultural Products Board—Concluded**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996****1. Authority, objectives and operations**

The Agricultural Products Board (the Board), was established in 1951, operates under the authority of the *Agricultural Products Board Act* (the Act) and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

During the year, the Board incurred administrative and legal expenses relating to the 1988 Surplus Ontario Grape Program, as described in Note 4, which is carried over from previous years.

The Government of Canada announced on December 21, 1994 its intention to wind up the Board. The Department has introduced legislation to repeal the Act.

2. Accounting policies

The Board follows the accrual basis of accounting.

The Board records parliamentary appropriations as the related expenditures or losses are incurred, to the extent they have been authorized by the Governor in Council in accordance with the Act.

3. Note receivable

The Board has established an allowance for a doubtful account of \$3,722 thousand against the note receivable for the 1988 Maple Syrup Program based on management's assessment of its collectability. The Board is seeking approval for the remission of the debt.

4. Settlement of Claim - 1988 Surplus Ontario Grape Program

During the year, the United States Court of Appeal overturned a verdict against the Board for \$1,365 thousand (US) plus 6 percent interest (total of \$2,476 thousand (CDN) at March 31, 1996) arising from the 1988 Surplus Ontario Grape Program. As specified in the previous year's financial statements, settlement resulting from the resolution of the appeal has been accounted for in the year in which settlement occurred.

5. Parliamentary appropriations

	1996	1995
	(in thousands of dollars)	
Purchases, processing and carrying charges		
Mink pelts		253
Administrative expenses	20	102
Settlement of claim	(2,476)	2,476
Less: services provided without charge by Government departments		(11)
Parliamentary appropriations	(2,456)	2,820
Reconciliation to the accounts of Canada		
Adjustment for accrual on settlement of claim	582	(582)
Previous year's expenditure charged to current year's parliamentary appropriations		1,370
	582	788
Amount recorded in the accounts of Canada	(1,874)	3,608

Because the verdict was overturned (see note 4) the amount of \$582 thousand accrued in 1995, primarily for interest on the settlement of claim, is no longer chargeable to the parliamentary appropriations. The accrued amount has been reversed in 1996.

6. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business.

7. Financial statement presentation

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

SECTION 3

1995-96

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

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Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.23
Accountable advances	3.27
Losses of public money and property	3.30

Remissions of taxes, fees, penalties and other debts

Notes: Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).
In the following statement, DRA means *Duties Relief Act*.

Summary of remissions of taxes, fees, penalties and other debts

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Citizenship and Immigration—	
Department	9,000
Justice—	
Department	1,410,652
National Revenue	1,995,416,044
Solicitor General—	
Correctional Service	985,929
	1,997,821,625
CUSTOMS TARIFF (SECTION 76)—	
National Revenue	139,112,957
CUSTOMS TARIFF (SECTION 79)—	
National Revenue	420,701
CUSTOMS TARIFF (SECTION 101)—	
National Revenue	107,646,561
CUSTOMS TARIFF (SECTION 133)—	
National Revenue	1,663,446
Total	2,246,665,290

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA		PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses.....	7,321,752
CITIZENSHIP AND IMMIGRATION		PC 1969-1224, June 17, 1969, remission of Customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project.....	3,616
Department		PC 1970-1913, October 21, 1970, remission of Customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America.....	4,321,225
PC 1985-660, June 13, 1985, continues the remission of the fee paid or payable under Section 31 of the Citizenship Regulations in respect of an application for a certificate of citizenship under Section 10 of the said Regulations by or on behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship.....	9,000	PC 1972-215, February 10, 1972, remission of Customs duties on off-highway vehicles, parts and accessories and parts thereof.....	5,478,169
JUSTICE		PC 1972-583, March 28, 1972, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment.....	1,572
Department		PC 1972-585, March 28, 1972, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof.....	55,353
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted.....	1,410,652	PC 1973-2529, August 21, 1973, remission of Customs duties and excise taxes on goods for use in cases of emergency.....	36,948
NATIONAL REVENUE		PC 1974-2522, November 19, 1974, remission of Customs duties and excise tax on certain kinds of advertising material.....	22,862
PC 1945-88/2969, April 25, 1945, Governor General (Excise Taxes) Remission Order, provides for the remission of excise taxes payable by the Governor General on some purchases and importations.....	2,919	PC 1975-885, April 22, 1975, remission of Customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada.....	126
PC 1959-1624, December 22, 1959, remission of Customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada.....	568,039	PC 1975-1973, August 27, 1975, remission of Customs duties on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2).....	389,765,791
PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park.....	1,459	PC 1975-1975, August 27, 1975, remission of Customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4).....	27,484,307
PC 1965-1144, June 21, 1965, remission of Customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks).....	4,155	PC 1975-3025, December 23, 1975 Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory.....	44,209,061
PC 1966-2184, November 24, 1966, remission of Customs duties and a portion of the sales tax on defence supplies.....	66,514		
PC 1967-38/393, March 13, 1967, remission of Customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967.....	28,710		

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1976-325, February 17, 1976, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	2,226	PC 1978-3839, December 21, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Central Truck Body Co. Ltd.	2,371
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost to breakage in a warehouse or while in transit	414,105	PC 1979-395, February 15, 1979, remission of Customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	24,490
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions for Syncrude	7,321,076	PC 1980-278, January 25, 1980, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Ottawa Truck Bodies Limited	261
PC 1976-1314, June 1, 1976, remission of Customs duties and excise taxes on Canadian exposed and processed film and recorded video tape	26,294	PC 1980-7/1674, June 19, 1980, remission of Customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier	300,751
PC 1976-1884, July 20, 1976, remission of Customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	2,989,080	PC 1980-2751, October 16, 1980, remission of Customs duties and a portion of the sales tax in respect of front end wheel loaders and parts	4,321,382
PC 1976-2984, December 2, 1976, remission of Customs duties and excise taxes on samples of negligible value	1,299,464	PC 1981-579, March 5, 1981, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated	44,686
PC 1977-297, February 10, 1977, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof	306,196	PC 1982-993, April 1, 1982, remission of Customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft	5,665
PC 1978-763, March 16, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	5,070	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	52,031,781
PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	307,218	PC 1982-2182, July 22, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited	17
PC 1978-2835, September 6, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dominion Truck Bodies Ltd.	1,008	PC 1982-2635, September 3, 1982, remission of Customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	18,953,992
PC 1978-2852, September 13, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of D & G Roussy Industries Ltd.	361	PC 1982-3941, December 23, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated	3,934
PC 1978-3762, December 14, 1978, partial remission of Customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	768,028	PC 1982-3942, December 23, 1982, remission of Customs duties and a portion of the sales tax on specified commercial vehicles, parts and accessories and parts thereof of Pollock Equipment Division of Pollock Rental Limited. . .	1,032

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-30, January 13, 1983, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company.....	6,325	PC 1985-277, January 31, 1985, remission of Customs duties and sales tax on computer carrier media	12,371,143
PC 1983-947, March 31, 1983, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited.....	688	PC 1985-812, March 14, 1985, remission of Customs duties on automobiles of Mazda Canada Inc.....	99,974
PC 1983-1439, May 12, 1983, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	24,836	PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated.....	3,125,159
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited.....	8,469,772	PC 1985-818, March 14, 1985, remission of Customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	1,411,392
PC 1983-2525, August 10, 1983, remission of Customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond.....	160,173,490	PC 1985-1757, May 30, 1985, remission of Customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	2,506,119
PC 1983-3414, November 3, 1983, remission of Customs duties on shade fabrics imported for use in growing horticultural crops	23,480	PC 1985-1932, June 13, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Ltd.	3,802
PC 1984-51, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc.	309	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, goods and services tax and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel.....	78,266
PC 1984-52, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilsite Truck Bodies Limited	902	PC 1985-2954, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods imported by mail	2,102
PC 1984-867, March 15, 1984, remission of Customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations.....	536,829	PC 1985-2955, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods transported into Canada by courier services.....	52,413
PC 1984-991, March 22, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Jean-Marc Vigeant	506	PC 1985-3099, October 10, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	10,614
PC 1984-1159, April 5, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	1,727	PC 1986-502, February 27, 1986, remission of Customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts	4,874
PC 1984-1559, May 10, 1984, remission of Customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	10,742,041	PC 1986-963, April 17, 1986, remission of Customs duties and sales tax on pet food imported for testing	3
PC 1984-2509, July 12, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée	4,010	PC 1987-195, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies.....	2,837

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1987-196, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited.	9,536	PC 1987-1600, July 30, 1987, remission of Customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated.	156,837
PC 1987-198, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Raytel Equipment Limited.	644	PC 1987-2672, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc.	8,199,703
PC 1987-199, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Advance Engineered Products Ltd.	2,954	PC 1987-2673, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.	3,751,270
PC 1987-324, February 19, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited.	513	PC 1987-2674, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	6,124,702
PC 1987-442, March 12, 1987, remission of Customs duties and sales tax on certain books and other printed matter.	994	PC 1988-357, March 3, 1988, remission of Customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada.	79,029,827
PC 1987-443, March 12, 1987, remission of Customs duties and sales tax on certain computer parts and semiconductors.	13,225,037	PC 1988-725, April 21, 1988, remission of Customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export.	1,560
PC 1987-620, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bell (1986) Incorporée.	307	PC 1988-1203, June 17, 1988, remission of Customs duties on pasta.	574,037
PC 1987-621, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated.	31,608	PC 1988-1276, June 23, 1988, remission of Customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy.	26,728
PC 1987-622, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited.	7,534	PC 1988-2897, December 30, 1988, remission of Customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof.	511,281
PC 1987-947, May 7, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited.	23,065	PC 1988-2898, December 30, 1988, remission of Customs duties on vehicles of Toyota and parts thereof.	29,410,217
PC 1987-1044, May 21, 1987, remission of Customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.	431,698	PC 1988-2899, December 30, 1988, remission of Customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof.	38,969,000
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits that are unfit for human consumption.	50,183	PC 1988-2901, December 30, 1988, remission of Customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof.	281
PC 1987-1534, July 30, 1987, remission of Customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System.	54,730	PC 1988-2906, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gerard Laberge Inc.	2,044
		PC 1988-2910, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	122,583,218

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-2914, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd.	32,490	PC 1988-2945, December 30, 1988, remission of Customs duties and a portion of the federal sales tax on tires imported by Bridgestone Canada Inc.	4,601,687
PC 1988-2915, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd.	2,293	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988.	82,627
PC 1988-2916, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited.	72,954	PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects.	441,342
PC 1988-2917, December 30, 1988, remission of Customs duties on specified commercial vehicles parts and accessories and parts thereof of G G Cargo Trailer Industries Inc.	2,233	PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on Passover foods and products of a class not available in Canada.	1,637,596
PC 1988-2918, December 30, 1988, remission of Customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	2,075,387	PC 1990-2850, December 21, 1990, remission of Customs duties, Excise taxes and Goods and Services tax on goods for use at American bases in Newfoundland.	251
PC 1988-2920, December 30, 1988, remission of Customs duties on automobiles, automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	15,277	PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	861,487,818
PC 1988-2921, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd.	7,727	PC 1991-264, February 14, 1991, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985 extending the application of the Remission Order to the 1988, 1989 and 1990 taxation years.	14,262
PC 1988-2922, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Les Boîtes de Camions Alco Inc.	741	PC 1991-1661, September 5, 1991, amended the Income Earned in Québec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989, with respect to the 1989 to 1991 taxation years.	290,063
PC 1988-2926, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd.	13,411	PC 1992-166, January 23, 1992, remission of income tax and Canada Pension Plan contributions payable by certain taxpayers in respect of farm equipment for the 1984 to 1986 taxation years.	1,037
PC 1988-2927, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd.	3,942	PC 1992-658, April 2, 1992, remission of income tax refunds payable to certain taxpayers in respect of taxation years 1980 to 1984.	39,705
PC 1988-2930, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Universal Truck Body Ltd.	867	PC 1992-945, May 7, 1992, remission of unemployment insurance premiums paid by spouses and their employers when spouses were considered to be in excepted employment for the 1978 to 1988 taxation years.	1,950

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Settlements Remission Order, grants a remission of certain income taxes and the goods and services tax paid or payable by Indians bands or designated corporations on certain Indian settlements that are not yet designated as reserves	4,058,088	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to the members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties excise duties and the taxes imposed under the Excise Tax Act. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	206,297
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft	33,438	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by certain Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	3,353,181
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the Excise Tax Act) Remission Order, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	6,423,208	PC 1994-800, May 12, 1994, Indians and Webequie Band on the Webequie Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve	524,825
PC 1992-2415, November 26, 1992, remission of Customs duties on defence supplies	34,862,453	PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve	104,959
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the Excise Tax Act, for use or consumption in Canada solely in the production of goods for export	2,980,233	PC 1994-1578, September 22, 1994, remission of income tax, payable excess of Goods and Services Tax Credit, Unemployment Insurance Benefits and all relevant interest payable by Yolande Jean and Hans P. Olthafer for the 1991 and 1992 taxation years	3,170
PC 1993-523, March 16, 1993, remission of income tax paid or payable on income from employers residing on reserves and Indian settlements and on certain unemployment insurance benefits received by Indian for the 1985 to 1991 taxation years	181,144	PC 1994-1780, October 25, 1994, remission of income tax, penalties and interest that would not be payable by non-residents if a 1991 amendment to section 217 of the Income Tax Act were not applicable to taxation years 1991 and 1992	56,282
PC 1993-1647, August 4, 1993, remission of income tax payable by farmers on interim insurance payments received in expectation of low future wheat prices for the 1992 taxation year	1,923	PC 1995-163, January 31, 1995, remission of income taxes, a penalty and all relevant interest payable by eleven taxpayers for the 1992 and 1993 taxation years	4,339

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest.	194,705	SOLICITOR GENERAL Correctional Service	
P.C. 1995-317, February 28, 1995, Goods and Services Tax Builders Remission Order, provides for a remission of the goods and services tax to builders of additions to multiple unit residential complexes where the additions were partially built or completed before January 1, 1991.	72,025	PC 1995-3/2144, December 13, 1995, remission of the debt, including any interest thereon, arising out of the capital contribution made to the Government of the Province of Saskatchewan under the 1986 Saskatchewan-Canada Exchange of Services Agreement	985,929
PC 1995-692, April 26, 1995, remission of income tax and all relevant interest payable by certain taxpayers for the 1983 to 1987 and the 1991 to 1993 taxation years.	51,654	<u>PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF</u>	
PC 1995-693, April 26, 1995, remission of a Unemployment Insurance Benefit repayment and all relevant interest payable by Gaston Proulx for the 1993 taxation year	1,168	NATIONAL REVENUE	
P.C. 1995-860, May 30, 1995, Mohawk Council of Akwesasne Sewage Treatment Plant Remission Order, provides for a remission of an amount of sales tax paid in error for the period September 1, 1990, to December 31, 1990, in respect of certain system goods used in the construction of a sewage treatment plant at St. Regis, Quebec	47,170	DRA 1988-2, February 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,964
PC 1995-945, June 13, 1995, remission of income tax, penalties and all relevant interest payable by certain taxpayers for the 1982 to 1984, 1992 and 1993 taxation years	44,541	DRA 1988-3, March 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,882
PC 1995-1695, October 3, 1995, remission of income tax, a penalty and all relevant interest payable by certain taxpayers for the 1991 to 1994 taxation years.	18,237	DRA 1988-4, March 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,070
PC 1996-25, January 4, 1996, remission of income tax and all relevant interest payable by certain taxpayers for the 1990 to 1994 taxation years.	31,157	DRA 1988-5, April 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	16,668
Total	<u>1,995,416,044</u>	DRA 1988-6, April 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	69,018
		DRA 1988-7, May 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	10,830
		DRA 1988-8, May 19, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	23,969
		DRA 1988-9, June 3, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	77,205
		DRA 1988-10, June 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,133
		DRA 1988-11, June 28, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	30,527
		DRA 1988-12, July 11, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	36,433

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1988-13, July 27, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,556	DRA 1989-3, February 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,300
DRA 1988-14, August 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	58,721	DRA 1989-4, March 4, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,344
DRA 1988-15, August 24, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	139,639	DRA 1989-5, March 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,035
DRA 1988-16, September 7, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,072	DRA 1989-6, April 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	35,246
DRA 1988-17, September 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	155,985	DRA 1989-7, April 21, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	46,443
DRA 1988-18, October 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,972	DRA 1989-8, April 25, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,136
DRA 1988-19, October 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	93,442	DRA 1989-9, May 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	183,427
DRA 1988-20, November 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	127,597	DRA 1989-10, May 30, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,517
DRA 1988-21, November 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,399	DRA 1989-11, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,125
DRA 1988-22, November 29, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	90,220	DRA 1989-12, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,150
DRA 1988-23, December 12, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	41,224	DRA 1989-13, July 13, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,890
DRA 1988-24, January 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	85,969	DRA 1989-14, July 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,089
DRA 1989-1, January 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	61,203	DRA 1989-15, August 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,118
DRA 1989-2, February 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,500	DRA 1989-16, August 16, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,985

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1989-17, September 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,703	DRA 1990-6, April 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	186,231
DRA 1989-18, September 26, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	88,411	DRA 1990-7, April 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	379,494
DRA 1989-19, October 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,250	DRA 1990-8, May 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	383,034
DRA 1989-20, October 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	83,998	DRA 1990-9, May 18, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	161,654
DRA 1989-21, November 1, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,456	DRA 1990-10, June 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	389,567
DRA 1989-22, November 8, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	131,264	DRA 1990-11, June 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	664,868
DRA 1989-23, November 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,711	DRA 1990-12, July 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	158,157
DRA 1989-24, December 6, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,752	DRA 1990-13, July 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	124,304
DRA 1989-25, January 10, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,917	DRA 1990-14, July 24, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	265,884
DRA 1990-1, January 23, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	102,270	DRA 1990-15, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	225,537
DRA 1990-2, February 2, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	59,450	DRA 1990-16, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	367,197
DRA 1990-3, February 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	74,652	DRA 1990-17, September 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,188
DRA 1990-4, March 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	98,192	DRA 1990-18, September 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	389,331
DRA 1990-5, March 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	185,312	DRA 1990-19, October 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	517,097

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1990-20, October 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	660,297	DRA 1991-9, July 4, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,083,944
DRA 1990-21, November 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	509,664	DRA 1991-10, July 23, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	86,139
DRA 1990-22, November 21, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	484,028	DRA 1991-11, July 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,188,896
DRA 1990-23, November 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	450,922	DRA 1991-12, July 29, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	876,919
DRA 1990-24, December 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	361,623	DRA 1991-13, August 20, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	602,389
DRA 1990-25, December 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	164,457	DRA 1991-14, September 16, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	822,787
DRA 1991-1, January 18, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	414,747	DRA 1991-15, October 17, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	615,917
DRA 1991-2, February 6, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	692,945	DRA 1991-16, October 30, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	130,598
DRA 1991-3, February 26, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	493,899	DRA 1991-17, November 15, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	335,720
DRA 1991-4, March 5, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	394,908	DRA 1991-18, December 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,588,824
DRA 1991-5, March 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	508,378	DRA 1991-19, January 3, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	689,907
DRA 1991-6, April 10, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	77,893	DRA 1992-1, January 28, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	776,523
DRA 1991-7, April 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	200,805	DRA 1992-2, February 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	194,353
DRA 1991-8, June 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,346,125	DRA 1992-3, March 12, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	312,590

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1992-4, April 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	221,883	DRA 1993-1, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	902,389
DRA 1992-5, April 23, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,833,881	DRA 1993-2, February 24, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	799,283
DRA 1992-6, May 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,434,579	DRA 1993-3, April 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	623,513
DRA 1992-7, June 4, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,196,179	DRA 1993-4, April 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,319,248
DRA 1992-8, June 29, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	531,125	DRA 1993-5, April 28, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,542,456
DRA 1992-9, July 14, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	822,498	DRA 1993-6, May 21, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,651,420
DRA 1992-10, July 30, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	615,016	DRA 1993-7, June 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,004,964
DRA 1992-11, August 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	543,275	DRA 1993-8, June 23, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,915,026
DRA 1992-12, September 15, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	955,032	DRA 1993-9, September 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,331,157
DRA 1992-13, October 13, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,350,619	DRA 1993-10, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,133,146
DRA 1992-14, October 27, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,785,380	DRA 1993-11, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,234,672
DRA 1992-15, November 19, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,970,015	DRA 1993-12, September 29, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,420,891
DRA 1992-16, January 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,924,682	DRA 1993-13, October 19, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,139,670
DRA 1992-17, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,994,564	DRA 1993-14, November 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,140,414

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1993-15, November 30, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,620,744	DRA 1994-12, September 13, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,838,418
DRA 1993-16, December 14, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	988,630	DRA 1994-13, October 5, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	483,635
DRA 1993-17, December 29, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,377,140	DRA 1994-14, October 24, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,273,174
DRA 1994-1, January 24, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	686,065	DRA 1994-15, November 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,208,848
DRA 1994-2, February 15, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	434,122	DRA 1994-16, December 6, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,271,828
DRA 1994-3, March 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,705,647	DRA 1994-17, December 23, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,769,793
DRA 1994-4, March 23, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	792,950	DRA 1995-1, February 9, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,232,230
DRA 1994-05, April 18, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,171,264	DRA 1995-2, February 9, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,183,243
DRA 1994-06, May 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,567,398	DRA 1995-3, March 17, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,232,666
DRA 1994-07, June 13, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,548,947	DRA 1995-4, March 14, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,172,241
DRA 1994-08, June 15, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,814,716	DRA 1995-5, April 4, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,425,992
DRA 1994-09, July 11, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	926,276	DRA 1995-6, April 25, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,062,329
DRA 1994-10, July 25, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,451,418	DRA 1995-7, May 16, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,883,916
DRA 1994-11, August 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,991,328	DRA 1995-8, June 6, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	943,599

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1995-9, June 27, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,595,123	PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF	
DRA 1995-10, July 18, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,743,162	NATIONAL REVENUE	
DRA 1995-11, August 8, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,428,090	PC 1993-0F02, February 24, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	13,822
DRA 1995-12, August 29, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,357,680	PC 1994-0F02, February 15, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	9,969
DRA 1995-13, September 19, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	466,846	PC 1994-0F04, March 23, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	127
DRA 1995-14, October 17, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,003,787	PC 1994-0F06, May 9, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	6,648
DRA 1995-15, October 31, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	849,269	PC 1995-0F01, February 9, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	235,234
DRA 1995-16, November 15, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,296,303	PC 1995-0F03, March 17, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	42,169
DRA 1995-17, November 28, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	132,201	PC 1995-0F04, May 29, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	56,181
DRA 1995-18, December 12, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,087	PC 1995-0F05, May 29, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	10,485
DRA 1996-1, January 16, 1996, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	344,288	PC 1995-0F07, May 29, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	37,800
DRA 1996-2, February 13, 1996, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	144,506	PC 1995-0F15, November 14, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	44
Total	139,112,957	PC 1996-0F01, February 6, 1996, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	1,470
		PC 1996-0F02, February 27, 1996, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	6,752
		Total	420,701

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 101 OF THE CUSTOMS TARIFF NATIONAL REVENUE		PC 1990-2255, October 18, 1990, remission of Customs duties and a portion of the sales tax on synthetic netting imported for game bird pens	1,413
PC 1987-2746, December 31, 1987, remission of Customs duties on certain parts classified under specific tariff items enumerated in the Schedule	2,150	PC 1990-2492, November 22, 1990, remission of Customs duties on textured textured polyester filament yarn imported for weaving broadwoven fabric	165,335
PC 1988-1242, June 23, 1988, remission of Customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	15,799,170	PC 1991-505, March 21, 1991, remission of Customs duties and a portion of the sales tax on pointe shoes or block toe shoes	73
PC 1988-1243, June 23, 1988, remission of Customs duties on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	1,895,496	PC 1991-976, May 30, 1991, remission of Customs duties on titanium anodes	11,695
PC 1988-1244, June 23, 1988, remission of Customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	18,699,706	PC 1991-977, May 30, 1991, remission of Customs duties on certain broadwoven shirting fabrics	1,813
PC 1988-1245, June 23, 1988, remission of Customs duties on denim fabrics produced in the United States and imported by eligible denim fabric producers and denim apparel manufacturers during the period January 1, 1989 to December 31, 1993	54,119	PC 1992-779, April 30, 1992, remission of Customs duties on certain disodium carbonate for use in the manufacture of glass bottles	68,765
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	4,278,298	PC 1993-420, March 9, 1993, remission of Customs duties on carbon fibres and filaments	115,180
PC 1988-1247, June 23, 1988, remission of Customs duties on greige outerwear fabrics, imported by eligible converting mills during the period January 1, 1989 to December 31, 1997	700,000	PC 1993-898, May 4, 1993, remission of Customs duties on certain products	409,935
PC 1989-1668, August 24, 1989, remission of Customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988	3,330,156	PC 1993-1212, June 8, 1993, remission of Customs duties on certain designers' samples of apparel	864,013
PC 1989-2103, October 19, 1989, remission of Customs duties on certain tropical products imported on or after July 1, 1989	108,702	PC 1993-1664, August 5, 1993, remission of Customs duties on beer originating in the United States	36,403,987
PC 1989-2465, December 14, 1989, remission of Customs duties and sales tax on electrical power transformers and parts	94,427	PC 1993-1678, August 26, 1993, remission of Customs duties on certain products	5,066,308
PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc	45,998	PC 1993-1808, September 23, 1993, remission of Customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture	197
		PC 1993-1811, September 23, 1993, remission of Customs duties on shade fabrics for use in growing horticultural crops	446,059
		PC 1993-2090, December 15, 1993, remission of Customs duties on distilled spirits entitled to the benefit of the United States Tariff or the Mexico Tariff and imported into Canada by distillers for the purpose of bottling in bond	53,913
		PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus	7,819,569
		PC 1994-663, April 28, 1994, remission of Customs duties on titanium anodes	95,301
		PC 1994-1008, June 16, 1994, remission of Customs duties on liquid epoxide resin	8,823
		PC 1994-1077, June 23, 1994, remission of Customs duties on certain implants for use in fattening cattle	73,251

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1994-1083, June 23, 1994, remission of Customs duties, the excise taxes and all or part of the goods and services tax in respect of certain goods imported into Canada in connection with the XV th Commonwealth Games	385	PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF	
PC 1994-2066, December 14, 1994, remission of Customs duties on pointe shoes or block toe shoes	123,249	NATIONAL REVENUE	
PC 1994-2103, December 14, 1994, remission of Customs duties on manufactured tobacco imported into Canada for further manufacture	7,267,454	PC 1982-2265, July 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,710
PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions	76,304	PC 1982-2362, August 5, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,718
PC 1995-218, February 14, 1995, remission of Customs duties on electrical power transformers, shunt reactors and parts	408,168	PC 1982-2485, August 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,149
PC 1995-219, February 14, 1995, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips	48,519	PC 1982-2759, September 9, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,303
PC 1995-313, February 28, 1995, remission of Customs duties on textured polyester filament yarn imported for weaving broadwoven fabric	120,939	PC 1982-3145, October 14, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,331
PC 1995-1024, June 23, 1995, remission of Customs duties on certain fibre optic cable and telecommunications equipment imported by Teleglobe Canada Inc.	1,770,485	PC 1982-3596, November 25, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,190
PC 1995-1199, July 26, 1995, remission of Customs duties on certain fresh and semi-processed fruits and vegetables imported for processing	359,185	PC 1982-3940, December 23, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,208
PC 1995-1202, July 26, 1995, remission of Customs duties imposed under the Customs Tariff and the tax imposed under Division III of Part IX of the Excise Tax Act on printed material imported for use by foreign carriers	503,294	PC 1983-217, January 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,033
PC 1995-2200, December 20, 1995, remission of a portion of the customs duties paid in respect of an electric generator, a gas turbine and parts of a gas turbine imported into Canada by Pratt & Whitney Canada Inc.	283,205	PC 1983-536, February 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	11,511
PC 1995-2236, December 28, 1995, remission of Customs duties on certain products	147	PC 1983-1323, May 5, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,673
PC 1996-299, March 12, 1996, remission of Customs duties on certain implants for use in fattening cattle	71,375	PC 1983-1399, May 12, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,254
Total	107,646,561	PC 1983-1508, May 19, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,441
		PC 1983-2072, July 7, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,053

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-2599, August 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,206	PC 1984-1685, May 17, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,661
PC 1983-2684, September 1, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,298	PC 1984-1772, May 24, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,143
PC 1983-2803, September 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,160	PC 1984-2053, June 14, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,399
PC 1983-3168, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,111	PC 1984-2189, June 21, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,578
PC 1983-4104, December 22, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,583	PC 1984-2314, June 28, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,191
PC 1984-434 February 9, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,080	PC 1984-2511, July 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,663
PC 1984-653, February 23, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,580	PC 1984-2660, July 25, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	45,871
PC 1984-780, March 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,453	PC 1984-2725, August 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,019
PC 1984-988, March 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,587	PC 1984-2726, August 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,594
PC 1984-1076, March 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,696	PC 1984-2834, August 24, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	61,803
PC 1984-1158, April 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,523	PC 1984-2918, August 31, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,623
PC 1984-1243, April 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,364	PC 1984-3157, September 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,290
PC 1984-1327, April 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,374	PC 1984-3394, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,482
PC 1984-1556, May 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,552	PC 1984-3395, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,250

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-3397, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,837	PC 1985-1648, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,609
PC 1984-3635, November 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,891	PC 1985-1649, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,918
PC 1984-3896, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,543	PC 1985-1650, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,213
PC 1984-3978, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,448	PC 1985-1706, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,567
PC 1984-4097, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,261	PC 1985-1907, June 13, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,238
PC 1984-4099, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,448	PC 1985-2007, June 20, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,537
PC 1985-102, January 17, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,788	PC 1985-2076, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,312
PC 1985-295, January 31, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,541	PC 1985-2091, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,467
PC 1985-481, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,784	PC 1985-2142, July 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,244
PC 1985-482, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,627	PC 1985-2300, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,963
PC 1985-1047, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,684	PC 1985-2359, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,057
PC 1985-1161, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,754	PC 1985-2504, August 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,245
PC 1985-1163, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	35,199	PC 1985-2690, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,501
PC 1985-1277, April 18, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,679	PC 1985-2691, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,932

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-2775, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,254	PC 1986-48, January 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,694
PC 1985-2776, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,223	PC 1986-144, January 16, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,733
PC 1985-2825, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	67,133	PC 1986-208, January 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,216
PC 1985-2826, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	58,299	PC 1986-347, February 6, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,654
PC 1985-2876, September 26, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,979	PC 1986-404, February 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,007
PC 1985-2960, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,492	PC 1986-500, February 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,366
PC 1985-2961, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,975	PC 1986-501, February 27, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,173
PC 1985-3100, October 10, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,945	PC 1986-623, March 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,596
PC 1985-3205, October 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,477	PC 1986-686, March 20, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,625
PC 1985-3319, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,630	PC 1986-853, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,267
PC 1985-3416, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,915	PC 1986-854, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	84,377
PC 1985-3417, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,379	PC 1986-948, April 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,993
PC 1985-3530, December 5, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,866	PC 1986-1071, May 1, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,815
PC 1985-3607, December 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,056	PC 1986-1121, May 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,272

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-1171, May 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,508	PC 1986-2282, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,090
PC 1986-1210, May 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,992	PC 1986-2321, October 9, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,306
PC 1986-1356, June 5, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,294	PC 1986-2383, October 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,801
PC 1986-1420, June 12, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,731	DRA 1986-36, November 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,053
PC 1986-1487, June 19, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,981	DRA 1986-38, November 14, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,616
PC 1986-1570, June 26, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,112	DRA 1986-41, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,194
PC 1986-1727, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,508	DRA 1986-42, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,236
PC 1986-1728, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,033	DRA 1986-43, December 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,226
PC 1986-1903, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,313	DRA 1987-1, January 16, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,609
PC 1986-1904, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,924	DRA 1987-3, February 13, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,910
PC 1986-2135, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	68,541	DRA 1987-4, February 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,190
PC 1986-2136, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,713	DRA 1987-5, March 6, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,905
PC 1986-2200, September 18, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,093	DRA 1987-6, March 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,337
PC 1986-2281, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,793	DRA 1987-7, April 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,486

Remissions of taxes, fees, penalties and other debts—*Concluded*Details of remissions of taxes, fees, penalties and other debts—*Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1987-8, April 27, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,862	DRA 1987-16, August 19, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,134
DRA 1987-9, May 11, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,626	DRA 1987-17, August 26, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	170,826
DRA 1987-10, May 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,007	DRA 1987-18, September 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,450
DRA 1987-11, June 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,904	DRA 1987-19, September 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,347
DRA 1987-12, June 15, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,047	DRA 1987-20, October 7, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,471
DRA 1987-13, July 2, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,136	DRA 1987-21, October 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,217
DRA 1987-14, July 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,330	DRA 1987-23, November 23, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,016
DRA 1987-15, August 4, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,172	Total	1,663,446

Debts, obligations and claims written off or forgiven

The categories of approval/authority for the write-off, forgiveness or remission of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a) and (b)—
- (a) Section 25(1) of the FAA gives Ministers, pursuant to Treasury Board Debt Write-off Regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than overpayment of salaries, wages, or employment related allowances and accountable advances.
- (b) Other Acts of Parliament (eg. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that pertains to overpayment of salaries, wages or employment-related allowances and accountable advances.
- (iii) Governor in Council and Parliamentary authority—
- (a) Section 23(2.1) of the FAA allows the Governor in Council on the recommendation of the Treasury Board to remit (from memorandum accounts receivable) any debt, obligation or claim where collection would be unreasonable or unjust, or where it is otherwise in the public interest to remit the debt.
- (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
- (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

The following codes are used:

	Write-off	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Memorandum accounts receivable	Remission (Section 23 of the FAA)	C
Asset accounts	Write-off	D
Asset accounts	Forgiveness	E

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number
			\$		\$			\$	\$
FINANCIAL ADMINISTRATION ACT—									
AGRICULTURE AND AGRI-FOOD—									
Department	A	3,079	4,135,292					3,079	4,135,292
Canadian Grain Commission									
Revolving Fund	A	30	2,845					30	2,845
CANADIAN HERITAGE—									
Department (Communications)	A	43	10,717					43	10,717
CITIZENSHIP AND IMMIGRATION—									
Department	A/C	1,384	8,049,405			*	245	9,000	1,629
									8,058,405
ENVIRONMENT—									
Department	A	35	5,347						35
									5,347

Debts, obligations and claims written off or forgiven—Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FISHERIES AND OCEANS—										
Department	A	265	203,110						265	203,110
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—										
Department	A	392	1,160,465						392	1,160,465
Canadian International Development Agency	A	10	32,624						10	32,624
International development assistance loans	E					21b	5	11,910,000	5	11,910,000
HEALTH—										
Department (National Health and Welfare)	A	56	9,581						56	9,581
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) ..	A	8,954	34,954,274						8,954	34,954,274
Canadian Centre for Occupational Health and Safety	A	13	4,828						13	4,828
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department	A	260	573,677						260	573,677
Indian economic development fund loans	A/D			99	744,504	6b	99	2,612,271	198	3,356,775
Indian housing assistance fund loans	D					6b	9	56,100	9	56,100
Inuit fund loans	A/D			16	290,205	36b	16	538,369	32	828,574
INDUSTRY—										
Department	A	386	34,529,493						386	34,529,493
Federal Office of Regional Development—										
Quebec	A	35	18,184,911						35	18,184,911
National Research Council of Canada	A	208	18,533						208	18,533
Social Sciences and Humanities Research Council	A	2	5,380						2	5,380
Statistics Canada	A	140	10,751						140	10,751
JUSTICE—										
Department	A/C	34	14,720			*	14,752	1,410,652	14,786	1,425,372
Federal Court of Canada	A	4	2,118						4	2,118
NATIONAL DEFENCE—										
Department	A	671	206,632						671	206,632
NATIONAL REVENUE—										
Department	A	207,844	753,780,199						207,844	753,780,199
NATURAL RESOURCES—										
Department	A	142	97,723						142	97,723
PRIVY COUNCIL—										
Department	A	2	161,323						2	161,323
Canadian Transportation Accident Investigation and Safety Board	A	1	24						1	24

Debts, obligations and claims written off or forgiven—Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES—										
Department (Public Works and Supply and Services)	A	3	5,692					-	3	5,692
Defence production loan	E					21a	1	1,724,007	1	1,724,007
SOLICITOR GENERAL—										
Correctional Service	A/C	250	36,678			*	1	985,929	251	1,022,607
Royal Canadian Mounted Police	A	33	21,937						33	21,937
TRANSPORT—										
Department	A	1,275	5,553,619						1,275	5,553,619
VETERANS AFFAIRS—										
Department	A	237	389,163						237	389,163
WESTERN ECONOMIC DIVERSIFICATION—										
Department	A	29	3,792,257						29	3,792,257
		225,817	865,953,318	115	1,034,709		15,128	19,246,328	241,060	886,234,355
BANKRUPTCY AND INSOLVENCY ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department	A	52	460,916						52	460,916
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration)	A	10	42,476						10	42,476
NATIONAL REVENUE—										
Department	A	25,278	241,247,807						25,278	241,247,807
		25,340	241,751,199						25,340	241,751,199
CN COMMERCIALIZATION ACT—										
TRANSPORT—										
Department	E	1	1,101,017,008 ⁽²⁾						1	1,101,017,008
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department—										
Canadian Grain Commission										
Revolving Fund	A	1	10,863						1	10,863
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration)	B	520	1,014,194						520	1,014,194
PARLIAMENT OF CANADA ACT—										
PARLIAMENT—										
House of Commons	A	3	1,918						3	1,918

Debts, obligations and claims written off or forgiven—Concluded

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
PETRO-CANADA PUBLIC PARTICIPATION ACT—										
FINANCE—										
Department	E	1	1,327,593,352 ⁽³⁾						1	1,327,593,352
UNEMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	A	42,160	38,921,001						42,160	38,921,001
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS—										
Department	A	950	637,409						950	637,409
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department—										
Indian housing assistance fund loans ⁽⁴⁾	E	51	50,993						51	50,993
SOLICITOR GENERAL—										
Correctional Service—										
Parolee loans ⁽⁵⁾	E	528	14,766						528	14,766
			295,372	3,576,966,021	115	1,034,709	15,128	19,246,328	310,615	3,597,247,058
SUMMARY—										
Write-offs	A/D	294,271	1,147,275,708	115	1,034,709	124	3,206,740	294,510	1,151,517,157	
Remissions (Section 23 of the FAA)	C					14,998	2,405,581	14,998		2,405,581
Forgiveness	B/E	1,101	2,429,690,313			6	13,634,007	1,107	2,443,324,320	
			295,372	3,576,966,021	115	1,034,709	15,128	19,246,328	310,615	3,597,247,058

^(*) Order in Council remissions of other debts as defined in Section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.2 of this section.

⁽¹⁾ See introduction above.

⁽²⁾ This amount represents an adjustment in the accounts of Canada, for the difference between the book value and the amount realized from the sale of the Canadian National Railway Company, as authorized by the Minister pursuant to the *CN Commercialization Act*.

⁽³⁾ This amount represents an adjustment in the accounts of Canada, for the difference between the book value and the amount realized from the sale of shares of Petro-Canada, as authorized by the Minister pursuant to the *Petro-Canada Public Participation Act*.

⁽⁴⁾ Vote 1.51a, *Appropriation Act No. 9, 1966*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

⁽⁵⁾ Vote 1.103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Note: Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1996		Advances settled in April 1996		Advances outstanding as at April 30, 1996*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD—						
Department	1,336	577,665	1,292	538,053	44	39,612
ATLANTIC CANADA OPPORTUNITIES AGENCY—						
Department	9	2,338	9	2,338		
CANADIAN HERITAGE—						
Department (Communications)	941	602,811	902	572,831	39	29,980
Canadian Radio-television and Telecommunications Commission	40	39,751	40	39,751		
National Archives of Canada	64	36,907	25	24,857	39	12,050
National Film Board	93	43,760	26	12,455	67	31,305
National Library	21	10,047	12	6,572	9	3,475
Public Service Commission	90	75,725	88	75,586	2	139
Status of Women—Office of the Co-ordinator	6	13,905	6	13,905		
	1,255	822,906	1,099	745,957	156	76,949
CITIZENSHIP AND IMMIGRATION—						
Department	1,110	796,538	975	712,720	135	83,818
Immigration and Refugee Board of Canada	77	67,781	75	67,331	2	450
	1,187	864,319	1,050	780,051	137	84,268
ENVIRONMENT	1,098	1,039,336	1,071	1,009,256	27	30,080
FINANCE—						
Department	80	139,785	80	139,785		
Auditor General	178	257,895	178	257,895		
Canadian International Trade Tribunal	7	913	7	913		
Office of the Superintendent of Financial Institutions	52	15,629	52	15,629		
	317	414,222	317	414,222		
FISHERIES AND OCEANS—						
Department	1,974	1,549,456	1,646	1,363,966	328	185,490
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—						
Department	3,084	7,614,873	2,955	7,290,007	129	324,866
Canadian International Development Agency	238	560,986	238	560,986		
International Joint Commission	19	13,420	19	13,420		
Northern Pipeline Agency	1	75	1	75		
	3,342	8,189,354	3,213	7,864,488	129	324,866
GOVERNOR GENERAL	7	2,850	7	2,850		
HEALTH—						
Department (National Health and Welfare)	1,170	612,662	984	560,463	186	52,199
Medical Research Council	4	5,595	3	2,257	1	3,338
Patented Medicine Prices Review Board	2	740	2	740		
	1,176	618,997	989	563,460	187	55,537
HUMAN RESOURCES DEVELOPMENT—						
Department (Employment and Immigration)	3,517	2,193,577	3,298	2,124,804	219	68,773
Canada Labour Relations Board	7	7,900	7	7,900		
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	3,525	2,202,277	3,306	2,133,504	219	68,773
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	825	518,020	752	450,895	73	67,125
Canadian Polar Commission	4	8,600	4	8,600		
	829	526,620	756	459,495	73	67,125

Accountable advances—Continued

Summary of outstanding accountable advances—Continued

Department and agency	Advances outstanding as at March 31, 1996		Advances settled in April 1996		Advances outstanding as at April 30, 1996*	
	Number	Amount \$	Number	Amount \$	Number	Amount \$
INDUSTRY—						
Department	1,673	1,388,762	1,569	1,306,956	104	81,806
Canadian Space Agency	195	230,607	133	120,275	62	110,332
Federal Office of Regional Development—Quebec	74	35,738	72	35,418	2	320
National Research Council of Canada	184	275,559	179	270,478	5	5,081
Natural Sciences and Engineering Research Council	3	3,708	2	3,073	1	635
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	696	379,381	691	372,638	5	6,743
	2,828	2,317,355	2,646	2,108,838	182	208,517
JUSTICE—						
Department	332	209,545	308	200,096	24	9,449
Canadian Human Rights Commission	33	11,322	33	11,322		
Commissioner for Federal Judicial Affairs	528	1,062,085	385	787,329	143	274,756
Federal Court of Canada	68	22,428	68	22,428		
Offices of the Information and Privacy Commissioners of Canada	5	1,850	5	1,850		
Supreme Court of Canada	1	1,000	1	1,000		
Tax Court of Canada	11	6,450	11	6,450		
	978	1,314,680	811	1,030,475	167	284,205
NATIONAL DEFENCE—						
Department	15,588	21,861,813	12,412	16,882,479	3,176	4,979,334
Emergency Preparedness Canada	31	15,150	31	15,150		
	15,619	21,876,963	12,443	16,897,629	3,176	4,979,334
NATIONAL REVENUE						
	3,140	1,998,629	3,068	1,951,309	72	47,320
NATURAL RESOURCES—						
Department	844	729,726	828	711,704	16	18,022
Atomic Energy Control Board	118	124,611	118	124,611		
National Energy Board	80	63,167	80	63,167		
	1,042	917,504	1,026	899,482	16	18,022
PARLIAMENT—						
The Senate		6,050		6,050		
House of Commons	26	27,334	26	27,334		
	26	33,384	26	33,384		
PRIVY COUNCIL—						
Department	142	127,872	142	127,872		
Canadian Centre for Management Development	20	82,988	20	82,988		
Canadian Intergovernmental Conference Secretariat	9	3,695	9	3,695		
Canadian Transportation Accident Investigation and Safety Board	85	44,075	7	4,450	78	39,625
Chief Electoral Officer	32	247,287	21	223,474	11	23,813
Commissioner of Official Languages	20	14,362	20	14,362		
Public Service Staff Relations Board	26	12,719	15	11,150	11	1,569
	334	532,998	234	467,991	100	65,007
PUBLIC WORKS AND GOVERNMENT SERVICES—						
Department (Public Works and Supply and Services)	880	558,507	857	528,436	23	30,071
SOLICITOR GENERAL—						
Department	44	16,076	42	15,369	2	707
Canadian Security Intelligence Service	1	700,000	1	700,000		
Correctional Service	1,818	923,659	1,810	907,481	8	16,178
National Parole Board	30	35,915	30	35,915		
Royal Canadian Mounted Police	3,271	7,669,350	3,271	7,669,350		
	5,164	9,345,000	5,154	9,328,115	10	16,885

Accountable advances—Concluded**Summary of outstanding accountable advances—Concluded**

Department and agency	Advances outstanding as at March 31, 1996		Advances settled in April 1996		Advances outstanding as at April 30, 1996*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
TRANSPORT—						
Department	2,016	1,790,210	1,702	1,575,200	314	215,010
National Transportation Agency	48	55,671	48	55,671		
	2,064	1,845,881	1,750	1,630,871	314	215,010
TREASURY BOARD—						
Secretariat	64	61,242	64	61,242		
VETERANS AFFAIRS	265	235,836	254	225,557	11	10,279
WESTERN ECONOMIC DIVERSIFICATION	55	23,083	55	23,083		
Total	48,514	57,871,402	43,143	51,064,052	5,371	6,807,350

* The details of accountable advances outstanding as at March 31, 1996 are no longer published.

Losses of public money and property

Note: Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

Losses of revenue due to fraud or willful misrepresentation—Discovered or detected in 1995-96

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL REVENUE					
Theft of revenue by employee	1	14,658	7,787	6,871	

Losses of public money and property—Continued**Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 1995-96**

Brief description of loss	Charged to 1995-96 Vote	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Cashier shortages	1	738		738	
Theft of petty cash	1	546		546	
Theft of receipts	1	334		334	
Theft of traveller's cheques	1	400	400		
False or fraudulent claims for grants and contributions		140,100		136,350	3,750
CANADIAN HERITAGE					
Department (Communications)					
Theft of petty cash at Pacific Yukon regional office	1	229		229	
Theft of cash at Banff National Park	25	1,200		1,200	
Net result of cashier overages and shortages	25	1,585		1,585	
Estimate of uncollectable credit card rejects ⁽¹⁾	25	9,265		9,265	
Loss on credit cards transactions ⁽²⁾	25	26,000	25,000	1,000	
Theft of call authorization code resulting in fraudulent telephone charges		14,664		14,664	
Theft of travel authorization number resulting in fraudulent use		805		805	
National Film Board					
Theft of petty cash money in the Montreal office	115	300		300	
National Library					
Theft of receipts		873		873	
CITIZENSHIP AND IMMIGRATION					
Department					
Loss of petty cash	15	200		200	
Cashier shortages	15	785	25	560	200
Cash bond shortages	15	5,000		5,000	
Transportation loan shortages	15	60		60	
Fees not collected	15	100		100	
Counterfeit money	15	185		185	
ENVIRONMENT					
Theft of petty cash at the Environmental Science Centre in North Vancouver BC	1	362		362	
FISHERIES AND OCEANS					
Department					
Cashier shortage		65		65	
Fraudulent use of Government of Canada MasterCard	1	7,618		7,618	
Theft of petty cash at Edmonton office	1	94		94	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Receipts of counterfeit notes by Missions	1	852		852	
Theft of Mission funds	1	46,004		3,114	42,890
Loss of Mission funds	1	1,182	949	192	41
Falsification of a written offer	1	132	132		
Fraudulent travel claims	1	14,256	11,956		2,300
Forged endorsement of payment instruments	1	9,048			9,048
Canadian International Development Agency					
Fraudulent claim for contribution payments in Africa		160,000		160,000	
HEALTH					
Department (National Health and Welfare)					
Cash receipts	1	7,072	2,200	2,272	2,600

Losses of public money and property—Continued

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 1995-96—Continued

Brief description of loss	Charged to 1995-96 Vote	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department (Employment and Immigration)					
Theft—Petty cash from Charlottetown Income Security Office	25	161		161	
Unexplained loss of petty cash:					
Regional bank	5	47		47	
Montreal centretown	5	16		16	
Montreal Papineau CEC	5	10		10	
Longueuil CEC	5	20	20		
False petty cash claims	98	123			123
False travel claim	1	339			339
Loss of receipts due to negligence, Woodstock CEC	9	40			40
Loss of receipts due to negligence, Willowdale CEC	5	380			380
Loss of petty cash—Downsview CEC	98	125		125	
False claims for contribution payments re: Training Programs (2 cases)	10	63,551			63,551
Cashier shortages	3	494		494	
Cash float shortage	1	10		10	
Loss of petty cash—Pentiction CEC	5	148		148	
Loss of petty cash—Langley CEC	5	127		127	
Cashiers shortage	9	30		30	
Loss of petty cash—BC Labour Program	15	65		65	
Fraudulent claims for benefits:					
Old Age Security	Statutory	558,177	14,130		544,047
Canada Pension Plan	Statutory	724,248	23,965		700,283
Unemployment Insurance Benefits		168,374,825	50,446,344	4,580,825	113,347,656
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Theft of petty cash—Headquarters region	(3)	65		65	
Theft of travel advance—Headquarters region (2 cases)	(3)	397	397		
Theft of credit card and taxi cabs	(3)	100			100
Theft of American Express travellers cheques—British Columbia region	(3)	4,500			4,500
Theft of petty cash—Yukon region	(3)	25		25	
Theft of receipts—Yukon region	(3)	212	122	90	
INDUSTRY					
Canadian Space Agency					
American Express travellers cheques missing and cashed—Space Station	40	540		540	
Money missing in the petty cash—Space Station	40	200		200	
Federal Office of Regional Development—Quebec					
Loss of a reservation depot	45	100		100	
National Research Council of Canada					
Theft of petty cash	65	240		240	
Loss of safe hand payment	65	972		972	
Theft of sales receipts		64		64	
JUSTICE					
Department					
Discrepancy in project funds held by sector	1	9,292			9,292
Discrepancies in use of credit card	1	15,285	7,053		8,232
Erroneous payment to wrong payee	1	42,278			42,278

Losses of public money and property—Continued**Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Charged to 1995-96 Vote	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL DEFENCE					
Department					
Fraudulent claim for posting allowance and moving expenses, CFB Valcartier		3,191			3,191
Fraudulent travel duty advances held by cashier, CFB Halifax		17,850			17,850
Discrepancy in cash advance, CCUNPF Primosten		17,857			17,857
Fraudulent moving claim, 8 Wing Trenton		2,730	2,730		
Theft of clothing store receipts, CFB Toronto		115			115
Theft from standing advance, CFB Edmonton		7,395			7,395
Fraudulent travel duty advances held by cashier, CFS St Johns		47,100			47,100
Fraudulent receipts in bulk claim submitted by member, 8 Wing Trenton		40,995	40,995		
Theft from standing advance, 17 Wing Winnipeg		570	570		
Theft from standing advance, CTCI HQ Gagetown	1	30		30	
Discrepancy in standing advance, CFB Montreal	1	2,046		2,046	
Counterfeit United States currency, CCUNPF Primosten	1	124		124	
Fraudulent travel advances, 15 Wing Moose Jaw		2,200	2,200		
Fraudulent alteration to a CDBA cheque by member, CFB Kingston		200	200		
Fraudulent endorsement of a CDBA cheque, CFB Edmonton		271	271		
Theft from standing advance, CFB Kingston		1,400			1,400
Fraudulent travel claim submitted by member, CFB Kingston		5,689			5,689
Counterfeit German currency, CCUNPROFOR Camp Polom	1	189		189	
Theft of petty cash, CFB Toronto		285			285
Theft from standing advance, 8 Wing Trenton	1	149		149	
Discrepancy in standing advance, GRN Saint-Jean		44			44
Discrepancy in standing advance, HMCS Iroquois		50			50
Discrepancy in money held by cashier, GRN Saint-Jean		106			106
Discrepancy in money held by sub-cashier, CTCI HQ Gagetown		100			100
Discrepancies in standing advances, CDLS (W)		5,391			5,391
Cashier shortages: Total gross shortages		2,569		2,569	
NATIONAL REVENUE					
Cashier shortages: (gross shortages: \$6,184; gross overages: \$5,991)	1	6,184		6,184	
Fraudulent use of Government telephone services (3 cases)		6,152	6,152		
Fraudulent travel claims (2 cases)		831	831		
Fraudulent children's special allowance claim		8,449	4,088		4,361
Loss of cash		1,173		1,173	
Theft of travel advance		771	485	286	
Fraudulent cheque issue by an employee for a child tax benefit		2,988			2,988
Avoidance of taxes and duties on the part of an inspector		27	27		
Fraudulent cheque issue		2,818	322		2,496
NATURAL RESOURCES					
Department					
Theft of petty cash		119			119
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department (Public Works and Supply and Services)					
Theft of petty cash at Complex Guy Favreau	4	392		392	
Theft of petty cash at NCR and Headquarters	5	399		399	
Theft of travel reimbursement	5	97		97	
Unauthorized use of Government calling card	5	2,028	2,028		
Unauthorized use of departmental credit card and other instruments to procure goods for non-work related and/or personal use	4	94,257 ⁽⁴⁾			94,257

Losses of public money and property—Continued**Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 1995-96—Concluded**

Brief description of loss	Charged to 1995-96 Vote	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including unemployment insurance warrants and Bank of Canada cheques—					
Forged endorsements (14,598 cases)		4,600,237	4,475,849	124,388	
Irregular endorsements (453 cases)		220,832	219,038	1,794	
Not endorsed (934 cases)		381,730	326,891	54,839	
Others (2,888 cases)		4,872,858	4,841,590	31,268	
Ministerial Bank Accounts—					
Forged endorsements (2 cases)		331	331		
Others (10 cases)		1,754	1,754		
SOLICITOR GENERAL					
Department					
Loss of petty cash	1	106		106	
Canadian Security Intelligence Service					
Theft of petty cash	1	1,000		1,000	
Correctional Service					
Petty cash shortage	15	26		26	
Theft of inmate trust fund money (2 cases)	15	225		225	
Net cashier shortage (gross shortages \$205)	15	205		205	
Loss of petty cash (not charged to the Vote)		221		221	
Loss of standing travel advance	15	750		750	
Royal Canadian Mounted Police					
Loss of cash exhibit	1	31		31	
Loss of Firearms Acquisition Certificate money	1	50	50		
Loss of fine money (2 cases)	1	638		138	500
Theft of money from prisoner's effects (2 cases)	1	535		535	
Accidental destruction of cash exhibit	1	878		878	
TRANSPORT					
Department					
Theft of money from parking meters		100,973	772	100,201	
Receipt of counterfeit currency		40		40	
VETERANS AFFAIRS					
False or fraudulent claims for War Veterans Allowance benefits		61,330			61,330
Forged or fraudulent endorsement of disability pensions cheques cashed following death of payee		71,625	5,094		66,531
Fraudulent claim for Veterans Independence Program benefits		1,040			1,040
Fraudulent claim for veterans travel expenses		5,566			5,566
		180,855,568	60,464,961	5,263,200	115,127,407

(1) Errors occurred in processing manual credit card transactions by phone or during electrical power failure.

(2) Due to a communication software programming error, credit card transactions were processed as credits, instead of debits. Customers were then debited twice, but \$1,000 was not recovered.

(3) The loss was discovered during this fiscal year but will be charged to next fiscal year's appropriation.

(4) Pending an RCMP investigation, this estimated amount was reported as recoverable even though its recovery is unknown at this time.

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damages (vandalism) to departmental property and buildings	11,725		11,725	
Damages (vandalism) to Government vehicles	5,924		5,924	
Theft of computer equipment and software	78,570		78,570	
Theft of propane tanks	100		100	
Theft of lumber	400		400	
Theft of Government vehicle	15,700		15,700	
Theft of hubcaps from Government vehicles	80		80	
Theft of light fixtures	1,000		1,000	
Theft of telecommunication equipment	7,207		7,207	
Theft of chairs and calculators	820		820	
Theft of scale	3,950		3,950	
Theft of insurance decals	18		18	
Theft of VCR (videocassette recorder)	500		500	
Theft of briefcase	250		250	
Theft of airline ticket	1,661	1,661		
Theft of technical equipment	2,900			2,900
CANADIAN HERITAGE				
Department (Communications)				
Theft of a dictaphone	190		190	
Theft of computer equipment	50,200		50,200	
Theft of hand pump truck	970		970	
Theft of coffee dispensing machine	3,219		3,219	
Theft of signs (3 cases)	700		700	
Theft of megaphone and binoculars	351		351	
Theft of a computer	3,126		3,126	
Theft of canoe	1,400		1,400	
Theft of firefighting equipment	250		250	
Vandalism to Government property, Atlantic Region, (25 cases)	5,310		5,310	
Vandalism to ticket stand and recreation centre, Quebec Region	100		100	
Theft of microphone and fax machine	1,609		1,609	
Theft of a telephone	200		200	
Theft of two computers, photocopier, and fax machine	9,000		9,000	
Vandalism—Broken windows, Quebec Region	3,110		3,110	
Vandalism—Broken windows and toilets, Quebec Region	1,415		1,415	
Theft of soil compactor	2,650		2,650	
Theft of extinguisher	200		200	
Theft of thermopump	8,000		8,000	
Theft of aluminium pipe	800		800	
Theft of a radio	1,000		1,000	
Theft of firewood	50		50	
Theft of electric lighting equipment	250		250	
Theft of a paddle boat, chain and lock	1,200		1,200	
Vandalism to glass door, Quebec Region	450		450	
Theft of wall-mounted lighting	3,100		3,100	
Vandalism to windows of the Parc Cartier-Brébeuf Centre	170		170	
Theft of a light fixture from the Quebec District Administrative Building	500		500	
Theft of assorted hand tools	1,491		1,491	
Theft of power hand tools, drills, skill saws, pumps	3,950		3,950	
Theft of two push lawn mowers	744		744	
Theft of three riding lawn mowers	8,800		8,800	
Theft of two outboard motors	4,761		4,761	
Theft of a power telescope	4,700		4,700	
Theft of laptop computers (3 cases)	10,339		10,339	

Losses of public money and property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of a person counter	2,800		2,800	
Theft of miscellaneous clothing	128		128	
Theft of a video cassette recorder	500		500	
Theft of a video camera	3,500		3,500	
Theft of an old laptop computer	750		750	
Theft of a camera	810		810	
Theft of a printer	800		800	
Lost camera	829		829	
Canadian Radio-television and Telecommunications				
Commission				
Theft of CRTC telephone set	100		100	
Theft of motherboard with CPU (central processing unit)	850		850	
Theft of laptop computer	3,500		3,500	
Theft of five memory chips	3,500		3,500	
Theft of Harrap's Shorter Electronic french/english dictionary	203		203	
Theft of two Motorola walkie-talkies	3,000		3,000	
Destruction of (3) Unican locks on glass doors	900		900	
Theft of Sony am\m radio	100		100	
National Archives of Canada				
Theft of computer equipment	17,395		17,395	
Theft of small tools	200		200	
Theft of office supplies	189		189	
Theft of shipping blankets	300		300	
Theft of dock plate	300		300	
National Film Board				
Theft of PowerMac computer	6,500	1,500	5,000	
Theft of a Apple color monitor	1,200		1,200	
Theft of a VHS Player recorder	575		575	
Theft of a VHS Hitachi Multisystem	825		825	
Theft of a Sony Television (2 cases)	2,023		2,023	
Theft of a VHS Hitachi	329		329	
Theft of a Hitachi Television	420		420	
Theft of a Sharp electronic agenda	490		490	
Theft of a leather case	40		40	
Theft of a Veltron tripod for video	75		75	
Theft of 2 telephones	160		160	
Theft of a Selectric typewriter	558		558	
Theft of a Sony VCR (4 cases)	8,326		8,326	
Theft of a recorder player Sony	1,595		1,595	
Theft of a Hortson Projector	29,601		29,601	
Theft of an Interlock Plan cabinet file	608		608	
Theft of mobile cart	758		758	
Theft of a precision system	7,939		7,939	
Theft of TV Sony Monitor (2 cases)	3,655		3,655	
Theft of a VT 320 terminal	768		768	
Theft of a Superprint 400E Decoder Unit	714		714	
Theft of a Bryston Amplifier Pro	858		858	
Theft of a Recorder Sony	780		780	
Theft of a Toshiba Printer	3,134		3,134	
Theft of a Blonder Tongue	1,399		1,399	
Theft of a computer terminal	1,928		1,928	
Theft of a VT 220 terminal	1,448		1,448	
Theft of a Monitor TV	549		549	
Theft of a VHS Video Recorder	550		550	
National Library				
Theft of computer equipment	12,800		12,800	
Theft of stand-up freezer	798		798	
Theft of telephones	525		525	
Theft of office supplies	1,130		1,130	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Public Service Commission				
Theft of tools	160		160	
Theft of personal computers	19,747		19,747	
Theft of technical equipment	305		305	
Theft of laptop computer	3,000		3,000	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of telephone	160		160	
Loss of VCR	300		300	
Loss of micro equipment/furniture	4,000	4,000		
Theft of laser printer	1,780		1,780	
Theft of telephone	160		160	
Theft of technical equipment	5,300		5,300	
Theft of tools	45		45	
Theft of label printer	300		300	
Theft of laptop computers	28,400		28,400	
Theft of computer hardware	61,991		61,991	
Immigration and Refugee Board of				
Canada				
Theft of a VCR, calculator and three microphones	640		640	
Theft of a CPU, monitor, keyboard, mouse and modem	3,000		3,000	
ENVIRONMENT				
Theft of computer and computer equipment (including laptop)	68,380		68,380	
Theft of equipment	16,775	300	16,475	
Theft of vehicle	65,700	61,440	4,260	
Theft of boat	50,000 ⁽¹⁾		25,000	25,000
Vehicle break-in and theft of equipment	24,075		24,075	
Vehicle vandalism	4,650		4,650	
Theft of telephone and fax machine (including cellular phone)	7,215		7,215	
FINANCE				
Department				
Loss of personal computers	2,265		2,265	
Loss of a fax machine	1,200		1,200	
Auditor General				
Theft of microcomputers	20,201		20,201	
FISHERIES AND OCEANS				
Department				
Theft of computer and computer equipment	88,706	7,910	80,796	
Theft of radio equipment, video camera and accessories	9,887		9,887	
Theft of diving equipment	2,265		2,265	
Theft of tools and equipment	5,800		5,800	
Theft of motors	11,801		11,801	
Theft of office equipment and supplies	525		525	
Theft of scientific equipment	12,261		12,261	
Theft of 3 solar interceptors	6,600		6,600	
Theft of 6 containers	34,608		34,608	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers	13,200		13,200	
Theft of vehicles	30,000		30,000	
Theft of computer components	46,300		46,300	
Theft of some warehouse inventory	17,000		17,000	
Loss of printer during shipping	3,000		3,000	
Theft of portable cellular phone	400		400	
Theft of garage equipment	3,100		3,100	
Theft of calculator	60		60	
Theft of cutlery	600		600	
Loss of works of art	23,906		23,906	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian International Development Agency				
Stolen laptop computer while loaned to an employee	4,000		4,000	
Stolen laptop computer while on business trip	5,195		5,195	
Lost laptop computer—Possibly stolen from the office	6,000		6,000	
Lost "Walkie-Talkies"—Possibly stolen from the office	2,875		2,875	
Stolen memory chips from office computers (5 cases)	4,240		4,240	
Stolen hard drive	880		880	
Stolen desk top computer	3,278		3,278	
Missing telephones (9 cases)	1,800		1,800	
HEALTH				
Department (National Health and Welfare)				
Theft of laptop computers (2 cases)	5,600		5,600	
Theft of printer	700		700	
Theft of automobile hubcaps	120		120	
Theft of electronic data processing equipment	25,000		25,000	
Vandalism to Health Canada Nursing Residence	1,077	1,077		
HUMAN RESOURCES DEVELOPMENT				
Department (Employment and Immigration)				
NEWFOUNDLAND				
Car vandalism and theft of parts	4,267		4,267	
NEW BRUNSWICK				
Theft of Government car, Fredericton	16,800		16,800	
Theft of Government car, Moncton, recovered but incurred damages	6,400		6,400	
NOVA SCOTIA				
Theft of microcomputers	20,554		20,554	
QUEBEC				
Theft of laser printer	1,965		1,965	
Theft of tape recorder	250		250	
Theft of 25 micro-computers	63,885		63,885	
Theft of job research counter	2,600		2,600	
Theft of television/magnetoscope	1,500		1,500	
Theft of telecopier	600		600	
Theft of projector	15,525		15,525	
Theft of softwares	965		965	
Theft of cellular phone	670		670	
ONTARIO				
Theft of microcomputers and related equipment	47,280		47,280	
Theft of VCR (Weston CEC)	350		350	
Theft of cellular phone (Toronto Centre CEC)	150		150	
Theft of telephone (Bank Street CEC)	350		350	
Theft of Daytimer (RIIQ-Financial Services)	100		100	
Theft of Polaroid camera (RIIQ-Facilities Management)	350		350	
Break and enter: damages (Pickering CEC)	350		350	
Break and enter: damages (Milton CEC)	200		200	
Break and enter: damages (Scarborough South CEC)	1,500		1,500	
Vandalism: damages (Hamilton CEC)	245		245	
Vandalism: damages (Simcoe CEC)	250		250	
ALBERTA				
Break and enter	29,000		29,000	
Vandalism—Building	1,000		1,000	
BRITISH COLUMBIA				
Employment and Insurance Program—				
Vandalism of Government vehicle	277		277	
Theft of 2 computers	6,000		6,000	
Theft of 3 printers	4,700		4,700	
Theft of microcomputer	2,200		2,200	
Theft of laptop	2,500		2,500	
Theft of AT&T cordless telephone	220		220	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Income Security Program—				
Theft of laptop	3,200		3,200	
Theft of 2 Mind PC's (2 monitors, 2 CPU's, 2 keyboards, speakers, etc)	4,475		4,475	
Theft of Epson colour printer	400		400	
Theft of laptop computer	3,000		3,000	
Theft of Nikon camera and zoom lens	200		200	
National Headquarters—				
Theft of Sony Television set	502		502	
Theft of JVC VCR	348		348	
Theft of Samsung Television set	450		450	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of microcomputers (Headquarters (HQ), Quebec, Alberta and British Columbia region)	66,503	3,150	38,982	24,371
Theft of telephone equipment (HQ and British Columbia region)	3,899		3,899	
Theft of computer equipment (HQ and British Columbia region)	9,066		8,027	1,039
Theft of office equipment (HQ and British Columbia region)	2,040		2,040	
Theft of electrical equipment (Yukon region)	11,200	525		10,675
Theft of sleeping bags (Yukon region)	3,100		3,100	
Theft of technical equipment (Yukon region)	1,110			1,110
Theft of shotguns (Yukon region)	700			700
INDUSTRY				
Department				
Theft of computers (12 cases)	41,508		41,508	
Theft of a computer hardrives	706		706	
Theft of computer chips (2 cases)	10,200		10,200	
Theft of a computer chips and computer equipment	2,000		2,000	
Theft of vehicle parts in Edmonton Regional Office	1,000		1,000	
Theft of computer in Halifax Office	2,000		2,000	
Theft of a camera in Saskatoon Regional Office	50		50	
Theft of a VCR	349		349	
Theft of computer memories (23 cases)	35,444		35,444	
Theft of telephones (5 cases)	900		900	
Theft of laptop computer (6 cases)	26,676		26,676	
Theft of a TV converter	120		120	
Theft of a fax modem	270		270	
Theft of computer equipment (2 cases)	5,170		5,170	
Theft of a CPU (3 cases)	4,503		4,503	
Theft of a CPU chip	350		350	
Theft of a cellular telephone	485		485	
Vandalism to a vehicle	8,000		8,000	
Theft of modem	300		300	
Theft of cellular phone batteries	100		100	
Theft of a cell telephone	499		499	
Theft of a typewriter	572		572	
Theft of a fax machine	1,500		1,500	
Theft of computer servers and CD ROMS	47,499		47,499	
Theft of hard drives and computer equipment	3,000	3,000		
Canadian Space Agency				
Two phones missing in Space Science Department—Ottawa	240		240	
Federal Office of Regional Development—Quebec				
Theft of cellular phone	1,500		1,500	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
National Research Council of Canada				
Theft of computers (5 cases).....	162,291		162,291	
Theft of computer tools.....	3,204		3,204	
Theft of laptop computers (2 cases).....	18,408		18,408	
Theft of computer and camera.....	4,000		4,000	
Theft of camera.....	7,200		7,200	
Theft of TV and VCR.....	3,500	3,500		
Theft of tools.....	1,111		1,111	
Theft of furnishings.....	3,419		3,419	
Natural Sciences and Engineering Research Council				
Theft of a laptop computer.....	8,000		8,000	
JUSTICE				
Department				
Theft of microcomputer.....	2,396		2,396	
Theft of portable microcomputer.....	3,271		3,271	
Canadian Human Rights Commission				
Theft of 2 microcomputers.....	5,500		5,500	
NATIONAL DEFENCE				
Department				
Theft of computer equipment.....	9,292		9,292	
Theft of clothing.....	11,787	625	11,162	
Theft of technical equipment.....	4,817		4,817	
Equipment unreturned from personal loan.....	91,935		91,935	
Theft of electronic equipment.....	7,405	132	7,273	
Theft of tools.....	21,929		21,929	
Theft of safety equipment.....	4,199		4,199	
Theft of personal equipment.....	16,893	3,802	11,948	1,143
Theft of launcher.....	14,698		14,698	
Theft of radio equipment.....	2,600		2,600	
Theft of optical equipment.....	9,139		9,139	
Theft of sleeping bags and associated items.....	2,082		2,082	
Theft of flags.....	742		742	
Theft of generating equipment.....	2,321		2,321	
Theft of ammunition, rifles and related equipment.....	6,929		6,879	50
Inventory deficiencies due to theft.....	3,231		3,231	
Theft of equipment from residence.....	2,803		2,803	
Theft of equipment from messing facility.....	367		367	
Theft of equipment from personal vehicle.....	899		899	
Emergency Preparedness Canada				
Theft of an amateur radio with accessories and a video tape recorder (Valcartier).....	2,395		2,395	
NATIONAL REVENUE				
Theft of computers, peripherals and related equipment (52 cases).....	348,961	5,171	329,740	14,050
Theft of a departmental briefcase.....	100		100	
Damage to departmental vehicles.....	1,250		1,250	
Theft of video cassette recorder.....	200		200	
Theft of two adding machines.....	40		40	
Thefts of two cellular telephones (2 cases).....	1,284		1,284	
NATURAL RESOURCES				
Department				
Theft of informatics and related equipment.....	53,096		53,096	
Theft of other equipment.....	15,043		15,043	
Theft of a vehicle.....	19,500	2,721	16,779	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
PRIVY COUNCIL				
Department				
Theft of cellular phones	4,550		4,550	
Theft of microcomputers and peripherals	49,600		49,600	
Canadian Centre for Management Development				
Theft of two video cameras and accessories	2,600		2,600	
Canadian Intergovernmental Conference Secretariat				
Theft of a microcomputer	5,218		5,218	
Canadian Transportation Accident Investigation and Safety Board				
Theft of camera	500		500	
Chief Electoral Officer				
Theft of microcomputers at the Ottawa headquarters	5,560		5,560	
Theft of microcomputer and peripherals in the Electoral District of Waterloo	3,740		3,740	
Theft of microcomputer and peripherals in the Electoral District of Thunder Bay-Nipigon	3,725		3,725	
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre	3,189			3,189
National Round Table on the Environment and the Economy				
Theft of a CPU	2,115		2,115	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department (Public Works and Supply and Services)				
Theft of monitors	2,867		2,867	
Theft of computers	76,082	2,587	73,495	
Theft of laptop computers	52,974	1,950	51,024	
Theft of computer memory	27,770		27,770	
Theft of computer hardware and equipment	85,412		85,412	
Theft of telephone	325		325	
Theft of VCR	400		400	
Theft of calculator	42		42	
Theft of chair	300		300	
Theft of cellular phone	3,458		3,458	
Theft of video camera	2,500		2,500	
Theft of power drill	1,400		1,400	
Theft of small office machinery	599		599	
Theft of small tools	1,415		1,415	
Theft of survey equipment	7,200		7,200	
Theft of cameras	350		350	
Theft of cassette recorders	800		800	
Theft of pocket diary and pocket organizer	345		345	
Theft of technical equipment	3,745		3,745	
Theft of office equipment	1,178		1,178	
Theft of two walkie-talkies	2,000		2,000	
SOLICITOR GENERAL				
Department				
Theft of cellular phone	100		100	
Correctional Service				
Vehicle stolen and destroyed in a collision	11,000		11,000	
Vandalism of motor vehicles	13,916		13,916	
Vandalism to property and equipment	73,691	534	72,799	358
Loss of asset inventories	80,851		80,851	
Theft of equipment	50,192		50,192	
Loss of tokens	1,712		1,712	
Theft of canteen inventories	33,965		28,073	5,892
Loss of equipment/property due to arson	3,039		3,039	

Losses of public money and property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Concluded

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
TRANSPORT				
Department				
Theft of tools	1,000		1,000	
Theft of two notebook computers	13,000		13,000	
Theft of a laptop computer	5,899		5,899	
Theft of a portable computer, notebook	3,500		3,500	
Theft of a processor, NED, Portatif	5,895		5,895	
Theft of a laptop	6,131		6,131	
Theft of oscilloscope	3,450		3,450	
Theft of a meter modulation	2,200		2,200	
Theft of a personal computer	2,950		2,950	
Theft of a CPU, c/w Monitor, Keyboard and Mouse (2 cases)	7,600		7,600	
Theft of a bender, Greenlee	1,300		1,300	
Theft of a printer	7,630		7,630	
Theft of a Bernoulli	1,800		1,800	
Theft of a CPU, laptop	4,000		4,000	
Theft of a Nikon, F3HP (2 cases)	2,950		2,950	
National Transportation Agency				
Theft of computer processing units	15,000		15,000	
Theft of memory chips	2,400		2,400	
TREASURY BOARD				
Secretariat				
Loss of personal computers	28,321		28,321	
VETERANS AFFAIRS				
Theft of cellular phone	507		507	
Theft of microcomputers, carrying cases, and charger	14,115		14,115	
	3,325,801	105,585	3,129,740	90,476

(1) A boat was stolen while at the repair shop. A certain amount may be recovered.

Losses of public money and property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1995-96**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage following vehicle accidents	56,922		56,922	
Loss of fleet vehicle following accident	14,000	4,000	10,000	
CANADIAN HERITAGE				
Department (Communications)				
Damage caused by a vehicle crashing into a compound fence	2,000		2,000	
Loss of two portable radios	4,400		4,400	
Loss of binoculars	132		132	
Accidental destruction of material	490		490	
Loss of a transmitter/receiver	785		785	
Loss of a cellular telephone	602		602	
Damage to a Crown vehicle	558		558	
Furniture destroyed in fire at Peterborough Lift Lock	1,927		1,927	
Damage to motor vehicle, accident, Banff National Park	2,774		2,774	
Damage to motor vehicle, accident, Yoho National Park	3,486		3,486	
Damage to motor vehicle, accident, Kootenay National Park	4,400		4,400	
Flood damage in Waterton Lakes National Park, June 1995	52,545		52,545	
ENVIRONMENT				
Vehicle—Damage following accidents	10,719	1,000	9,719	
Battery fire in truck	2,500		2,500	
Inventory shortage attributed to overissuing or entry errors on computer	3,424		3,424	
Lost 2 binoculars during fieldwork season, Suffield Alb	175		175	
Lost tools during fieldwork season, Baffin Island NWT	130		130	
Lost binoculars, tape recorder, case and battery charger during fieldwork season, Saskatoon Sask	903		903	
Lost sleeping bag, scare cannons, camp cots, camera lens, outboard motor and rifle scope during fieldwork season, Last Mountain Lake Sask	688		688	
Manure spreader destroyed by exposure, Last Mountain Lake Sask	600		600	
Freezer and refrigerator destroyed in Lasher House renovations, Last Mountain Lake Sask	400		400	
Pump lost in well cave-in, Last Mountain Lake Sask	230		230	
Magnifier destroyed by fall, remaining pieces cleaned up and dumped, Last Mountain Lake Sask	170		170	
Clothing destroyed after fieldwork, Last Mountain Lake Sask	500		500	
FISHERIES AND OCEANS				
Department				
Damages repairs to Crown vehicle	71,182		71,182	
Inventory shortages	289,620		289,620	
Lost at sea	236,961		236,961	

Losses of public money and property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Damage in flood	4,050		4,050	
Damage to workstation inadvertently disposed	500		500	
Damages following accident	11,002		11,002	
Damages following fire	22,000		22,000	
Refrigerators inadvertently disposed	2,444		2,444	
Loss of Crown vehicle	12,856	2,100	10,756	
Loss of projector during emergency landing of plane	1,451		1,451	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Damage following car accidents	38,070		38,070	
Fire in Canadian Embassy, Conakry, Guinea	353,100		353,100	
Damage to a portable computer during transportation	5,918	1,629	4,289	
HEALTH				
Department (National Health and Welfare)				
Automobile accidents (9 cases)	56,077		56,077	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Damage to motor vehicle (4 cases—Atlantic region)	12,233		12,233	
Damage to motor vehicle (8 cases—Saskatchewan region)	46,995	1,133	45,862	
INDUSTRY				
National Research Council of Canada				
Small fire 100 Sussex	100		100	
Small fire Building M-13	3,000		3,000	
NATIONAL DEFENCE				
Department				
Loss of equipment, MARPAC HQ	4,988		4,988	
Loss of equipment, AIRCOM HQ	19,586		19,586	
Loss of equipment, LEAA HQ	37,280		37,280	
Loss of equipment, HMCS Quebec City	7,863		7,863	
Loss of equipment, HMCS Cormorant	11,280		11,280	
Loss of rations, HMCS Cormorant	1,524		1,524	
Loss of equipment, HMCS Gatineau	60,000		60,000	
Loss of equipment, HMCS Iroquois	3,547		3,547	
Emergency Preparedness Canada				
Accidental loss of laptop computer on subway train (Toronto)	3,899		3,899	
NATIONAL REVENUE				
Loss of pagers, calculators, dispatch case, TV/VCR stand, Edmonton	572		572	
Departmental vehicles damaged in accident (47 cases)	77,749	10,989	66,760	
NATURAL RESOURCES				
Department				
Loss of a vehicle due to a highway accident	17,654	1,134	16,520	
Vehicle damage—Accident with a deer	2,500		2,500	
Vehicle damage—Accident with another vehicle	2,000		2,000	
Damage to computer while moving	4,015	4,015		
Loss of scientific instruments due to a fire	64,643	227	64,416	
Loss of vehicle due to a fire	17,184	1,280	15,904	
PRIVY COUNCIL				
Department				
Damaged cellular phones	350		350	
Loss of technical equipment	1,280		1,280	

Losses of public money and property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1995-96—Concluded**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department (Public Works and Supply and Services)				
Damage to vehicle windshield from rock tossed from another vehicle while enroute to Matsqui office, Abbotsford BC	326		326	
Damage to vehicle from ladder falling off roof of the vehicle, Kelowna BC	150		150	
Damage to Crown vehicle in collision with courier vehicle, Surrey BC	640		640	
Damage to Crown vehicle due to rockfall, Merit BC	574		574	
Damage to Crown vehicle due to falling tree during windstorm at employee's home, Vancouver BC	1,000		1,000	
Damage to Crown vehicle from accidentally driving into curb stone, New Westminster BC	1,418		1,418	
Crown vehicle write-off due to accident with two other vehicles	9,700		9,700	
SOLICITOR GENERAL				
Correctional Service				
Damage following motor vehicle accidents	65,793	10,931	54,862	
Damage due to fires	45,395	900	44,495	
Computer discarded in error	5,000		5,000	
Damage to goods falling off delivery truck	1,351		1,351	
Damage to goods—Freezer unplugged	323		323	
Damage to computer equipment	112		112	
Damage to water pipe break	53,295		53,295	
Property damage due to water	5,184		5,184	
Damage to plate glass window	470		470	
Damage to Deister clock	900		900	
Royal Canadian Mounted Police				
Police vehicle damages	1,472,844	77,184	1,374,771	20,889
Damage to police aircrafts	90,383	72,383	18,000	
Damage/loss of equipment	16,962		14,562	2,400
TRANSPORT				
Department				
Damage following accident (2 cases)	62,943		62,943	
Damage following fire	1,256		1,256	
Accidental damage of cellular phone	500		500	
Accidental damage to vehicle	1,019		1,019	
Damage to overhead door	203	203		
Damage to overhead sign	2,333	2,333		
Damage to pillar	572			572
Damage to guardrails and window	7,665		7,665	
Damage to hangar door	455			455
Damage to roll-up doors	1,023			1,023
Damage to equipment following accident	3,939		3,939	
Damage to building and structures	3,679		3,679	
Damage to vehicles	245		245	
VETERANS AFFAIRS				
Damages to Government vehicle caused by an accident	1,800			1,800
	3,530,385	191,441	3,311,805	27,139

Losses of public money and property—Continued

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department						
False or fraudulent claims for grants and contributions	1992-93	5,883				5,883
False or fraudulent claims for grants and contributions	1993-94	193,263 ⁽¹⁾			59,231 ⁽¹⁾	134,032
False or fraudulent claims for grants and contributions	1994-95	59,821			47,496	12,325
CANADIAN HERITAGE						
National Archives of Canada						
Theft of computer equipment	1994-95	6,500			6,500	
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	51,502	8,347		49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	5,543	1,984		649
National Library						
Sound equipment	1994-95	1,400			1,400	
CITIZENSHIP AND IMMIGRATION						
Department						
Theft of travellers cheque	1994-95	750		750		
ENVIRONMENT						
Department						
Theft of travellers cheque at Technical Development Branch, Hull Que	1993-94	400				400
Theft of Toshiba laptop computer—Ontario region	1994-95	4,228			4,228	
Theft of Mitsubishi cellular phone—Ontario region	1994-95	1,035			1,035	
Loss of hospitality advance, Burlington Ont	1994-95	208			208	
FISHERIES AND OCEANS						
Department						
Theft of petty cash at the Tracadie-Sheila area office	1993-94	632			632	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds	1994-95	14,640 ⁽¹⁾⁽²⁾				14,640
Loss of money, mission funds	1993-94	3,557			2,558	999
Receipts of counterfeit notes by Missions	1994-95	676		276	400	
Loss of passport receipts	1994-95	626	263	214		149
Loss of petty cash advance funds	1994-95	384	250		134	
Misappropriation of public funds	1993-94	24,068	9,751	4,600		9,717
Canadian International Development Agency						
Loss of food aid due to loss of ship	1992-93	4,094,163		2,900,316	1,193,847	
Loss of and damage to vehicles due to accident	1992-93	250,000 ⁽¹⁾	10,000		240,000	
HEALTH						
Department (National Health and Welfare)						
Theft of cash receipts	1994-95	2,883			2,883	

Losses of public money and property—Continued**Losses of public money or property—Update to cases reported in previous years' Public Accounts of Canada—Continued**

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT						
Department (Employment and Immigration)						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC.....	1986-87	17,500				17,500
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC.....	1994-95	11,960	375	675		10,910
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230			30
Falsification of trainee documents on Industrial Subsidized Jobs agreements (now Job Opportunities—Social Assistance Recipients) Scarborough CEC	1993-94	145,590				145,590
Receipt books had not been recorded and deposited—Toronto East CEC.....	1993-94	12,910				12,910
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	50,000				50,000
Allegation of misappropriation by contractor for North Simcoe Community Futures/Industrial Research Development Institute.....	1994-95	300,000		300,000		
Unemployment Insurance Benefits obtained by fraud	1990-91	107,423,982	91,922,399	1,724,442	13,777,141	
Unemployment Insurance Benefits obtained by fraud	1991-92	107,582,013	85,565,735	4,155,281	4,289,042	13,571,955
Unemployment Insurance Benefits obtained by fraud	1992-93	146,306,971	106,006,003	8,552,204	3,448,263	28,300,501
Unemployment Insurance Benefits obtained by fraud	1993-94	148,255,302	83,117,639	15,851,449	3,766,505	45,519,709
Unemployment Insurance Benefits obtained by fraud	1994-95	155,339,711	46,573,016	36,669,231	4,938,665	67,158,799
Fraudulent claims for benefits:						
Family Allowances.....	1985-86	53,146	21,156		28,985	3,005
Family Allowances.....	1986-87	43,256	21,584		14,344	7,328
Family Allowances.....	1987-88	90,058	61,886		24,771	3,401
Family Allowances.....	1988-89	120,284 ⁽¹⁾	55,090		47,432	17,762
Family Allowances.....	1989-90	95,663	39,648 ⁽¹⁾	2,235	30,960	22,820
Family Allowances.....	1990-91	32,464 ⁽¹⁾	12,855	506	7,786	11,317
Family Allowances.....	1991-92	73,703 ⁽¹⁾	23,531	1,320	30,809	18,043
Family Allowances.....	1992-93	46,804 ⁽¹⁾	18,203	615	9,757	18,229
Family Allowances.....	1993-94	150,329 ⁽¹⁾	10,880 ⁽¹⁾	4,005	21,205	114,239
Family Allowances.....	1994-95	3,690				3,690
Old Age Security	1986-87	164,619	94,458	1,200	56,238	12,723
Old Age Security	1987-88	339,615	174,401	14,939	35,501	114,774
Old Age Security	1988-89	1,046,431	468,624	15,913	138,650	423,244
Old Age Security	1989-90	729,935	219,710	8,053	115,963	386,209
Old Age Security	1990-91	639,880 ⁽¹⁾	205,732 ⁽¹⁾	18,715	81,281	334,152
Old Age Security	1991-92	617,627 ⁽¹⁾	111,568 ⁽¹⁾	7,571	155,577	342,911
Old Age Security	1992-93	1,083,941 ⁽¹⁾	124,645 ⁽¹⁾	80,604	39,241	839,451
Old Age Security	1993-94	419,721 ⁽¹⁾	27,035 ⁽¹⁾	19,116		373,570
Old Age Security	1994-95	1,162,228 ⁽¹⁾	59,279 ⁽¹⁾	74,867		1,028,082
Canada Pension Plan	1986-87	7,040	5,456 ⁽¹⁾	300		1,284
Canada Pension Plan	1987-88	8,978	3,168		2,215	3,595
Canada Pension Plan	1989-90	240,526	101,280 ⁽¹⁾	5,775	34,805	98,666
Canada Pension Plan	1990-91	1,124,922	357,472	19,899	82,886	664,665
Canada Pension Plan	1991-92	440,733	24,687	9,664		406,382
Canada Pension Plan	1992-93	1,374,457 ⁽¹⁾	104,186 ⁽¹⁾	76,271	66,207	1,127,793
Canada Pension Plan	1993-94	764,682 ⁽¹⁾	550 ⁽¹⁾	25,609		738,523
Canada Pension Plan	1994-95	496,472	26,027	18,581		451,864

Losses of public money and property—Continued

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district, Saskatchewan Region	1987-88	20,784	7,560	1,044		12,180
Fraudulent claims for social assistance payment, Saskatchewan Region	1988-89	5,170	1,000		1,170 ⁽¹⁾	3,000 ⁽¹⁾
Unauthorized or fraudulent use of telephone for long distance call, Headquarters Region	1991-92	13,755	10,665		2,878	212
Misappropriation of receipts, Saskatchewan Region	1992-93	8,890	6,750	2,140		
Fraudulent claims for social assistance payment, Yukon Region (2 cases)	1992-93	2,812 ⁽¹⁾	900 ⁽¹⁾			1,912 ⁽¹⁾
Fraudulent claims for social assistance payment, Saskatchewan Region (3 cases)	1992-93	9,471	3,800	1,375		4,296
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases) ⁽¹⁾	1993-94	36,754 ⁽¹⁾	2,385	1,506	4,134 ⁽¹⁾	28,729 ⁽¹⁾
Fraudulent claims for education assistance, British Columbia Region	1993-94	5,500				5,500
False or fraudulent claims for Isolated Post Allocation, Yukon Region	1993-94	3,102	3,102 ⁽¹⁾			
Theft of petty cash, Headquarters region	1994-95	180			180	
Theft of computer equipment, Headquarters region	1994-95	700		400	300	
Fraudulent travel claim, Manitoba region	1994-95	82			82	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495 ⁽¹⁾	1,352		888 ⁽¹⁾	6,255 ⁽¹⁾
Loss of trust funds, Alberta region	1994-95	2,755			2,755	
INDUSTRY						
Department						
Theft of petty cash (2 cases)		214			214	
NATIONAL DEFENCE						
Department						
False receipts in standing advance, CFB Det Penhold	1991-92	10,496		8,884	1,612	
Theft from standing advances, 15 Wing Moose Jaw	1993-94	1,997	500	1,497		
Fraudulent Acquittance Rolls Regiment de la Chaudière (HQ LFQA)	1993-94	29,266 ⁽¹⁾				29,266
Discrepancy in money held by cashier, 7 Wing Ottawa	1994-95	1,100		1,100		
Discrepancy in standing advance, CFSU(E) Selfkant	1994-95	766				766
Discrepancy in bulk claim advance, 7 Wing Ottawa 412 Squadron (2 cases)	1994-95	2,772		2,076	696	
Discrepancy in bulk claim advance, 18 Wing Edmonton	1994-95	100			100	
Discrepancy in bulk claim advance, 17 Wing Winnipeg	1994-95	200		200		
Discrepancy in standing advance, CANSUP Elmendorf	1994-95	1,096		1,096		
Discrepancy in standing advance, CDLS (W) (3 cases)	1994-95	3,460		1,527		1,933
Discrepancy in money held by cashier, CDLS (W)	1994-95	3,354			3,354	
Discrepancy in standing advance, 8 Wing Trenton	1994-95	1,223			1,223	
Discrepancy in money held by cashier, CCUNPROFOR	1994-95	288			288	
Discrepancy in money held by cashier, CFSU(E) Selfkant	1994-95	2,929		2,929		

Losses of public money and property—Continued**Losses of public money or property—Update to cases reported in previous years' Public Accounts of Canada—Continued**

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL REVENUE						
Recoverable fraudulent leave	1989-90	8,147	2,258			5,889
Embezzlement on the part of an employee	1994-95	2,821,012	692,664		479,646 ⁽¹⁾	1,648,702 ⁽¹⁾
Theft of receipts	1994-95	98,434	1,059		7,457	89,918
Theft of shipment of microcomputers and peripherals	1994-95	10,530	4,000	2,234		4,296
Fraudulent personal use of Government telephone services	1994-95	3,702	1,992	1,710		
Stealing of cash in employee's vehicle	1994-95	60			60 ⁽¹⁾	⁽¹⁾
NATURAL RESOURCES						
Department						
Theft of receipts	1994-95	16,248	15,526		722	
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person	1992-93	11,827	250			11,577
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	8,446		18,241	81,580
Canadian Transportation Accident Investigation and Safety Board						
Theft of microcomputers	1994-95	8,500		2,500	6,000	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department (Public Works and Government Services)						
Theft of travellers cheques at the cashier's office along with unauthorized payments made to his personal company	1994-95	6,079	807	5,051	221	
Receiver General—Cheque Redemption Control Directorate						
Receiver General cheques including unemployment insurance warrants and Bank of Canada cheques	1994-95	6,172,024	5,985,848	186,176		
SOLICITOR GENERAL						
Correctional Service						
Vandalism to a motor vehicle	1994-95	32,393		3,200	29,193	
Royal Canadian Mounted Police						
Loss of seized drug exhibit money	1993-94	8,740			8,740	
Vandalism of police vehicles	1993-94	63,853	537	662	57,507	5,147
Loss of fingerprint account money	1994-95	320		320		
Theft of money from prisoner's effects	1994-95	200		200		
Loss of unit standing advance	1994-95	1,714		1,714		
Vandalism of police vehicles	1994-95	49,631	974		48,657	
Theft of equipment	1994-95	24,848			24,789	59
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	17,673	600		24,533

Losses of public money and property—Concluded

Losses of public money or property—Update to cases reported in previous years' *Public accounts of Canada*—Concluded

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
VETERANS AFFAIRS						
Misappropriation of public funds by an employee	1988-89	69,414	22,964			46,450
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1989-90	52,165	13,120	600	733	37,712
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	3,566	1,107		23,984
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1991-92	38,699	9,050	4,200		25,449
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,219	475	1,425		95,319
False or fraudulent claims for War Veterans Allowance benefits	1993-94	60,793	34,904	2,753		23,136
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1994-95	120,906	3,900	7,000	57,779	52,227
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1993-94	125,492	2,217		20,284	102,991
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1994-95	54,146	96	863	52,995	192
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1992-93	2,097				2,097
Fraudulent claims for Veterans Independence Program (2 cases)	1993-94	27,503	1,800	4,400		21,303
Fraudulent claims for Veterans Independence Program	1994-95	1,000		1,000		
WESTERN ECONOMIC DIVERSIFICATION						
Theft of a CPU and 16MB of RAM	1994-95	1,400				1,400
		692,164,909	422,500,462	70,829,016	33,637,679	165,197,752

(1) Amends previous year's *Public Accounts of Canada*.

(2) An amount of \$2,812 was previously reported as a loss and should have been reported as a theft.

SECTION 4

1995-96

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

CONTENTS

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Statement of accounts receivable for tax revenues	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies and are presented in this statement.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of all or any amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume 1.

Accounts receivable for tax revenues as at March 31
(in thousands of dollars)

Categories of accounts receivable for tax revenues	1996			1995	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	4,957,216	398,621	4,558,595		4,085,487
Corporation ⁽¹⁾	1,392,541	81,649	1,310,892		1,454,494
Scientific Research Tax Credit ⁽²⁾	49,942	39,954	9,988		10,144
Non-resident	260,827	30,256	230,571		144,694
Other income tax revenues	31,407	8,794	22,613		24,807
	6,691,933	559,274	6,132,659		5,719,626
Unemployment insurance premiums	137,691	15,996	121,695		113,103
Excise taxes and duties—					
Goods and services tax	1,655,335	230,309	1,425,026	456	1,159,242 *
Customs import duties	402,805	48,337	354,468	10	259,443 *
Other excise taxes and duties	228,953	65,000	163,953		182,083 *
Energy taxes	3,056	2,856	200		390
	2,290,149	346,502	1,943,647	466	1,601,158
Total tax revenues receivable	9,119,773	921,772	8,198,001	466	7,433,887

⁽¹⁾ Included in the statement is corporate Part VII tax of \$1,651 net which is refundable when investment tax credits or share-purchase tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:

The amounts under SRTC represent "returns assessed" (\$9,988 net) and reassessments of Part VIII tax returns relating to scientific research projects expenditures that have not been accepted as tax credits under SRTC legislation. Excluded from accounts receivable are "designations assessed", which comprise tax credits that can either be applied to tax payable or if no scientific research has been completed will become accounts receivable. This can only be determined through the audit process which is underway.

^(*) Amounts have been revised.

SECTION 5

1995-96

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

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Professional and special services	5.2

Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD—					
Department	1,671,736	76,471	932,521	3,863	11,015,793
Canadian Dairy Commission	25,557				28,060
	1,697,293	76,471	932,521	3,863	11,043,853
ATLANTIC CANADA OPPORTUNITIES AGENCY—					
Department	2,152,450				1,425,179
CANADIAN HERITAGE—					
Department (Communications)—					
Corporate Management Services					
Program	81,263		13,494		829,536
Canadian Identity Program	21,160		11,979		104,108
Parks Canada Program	31,519	230	26,813,427		358,533
Advisory Council on the Status of Women					
Canadian Radio-television and Telecommunications Commission					1,217,381
National Archives of Canada	500		229,843		302,183
National Battlefields Commission					
National Film Board	12,177				330,962
National Library	32,237		57,995		2,025,434
Public Service Commission	19,885				4,219,812
Status of Women—Office of the Co-ordinator					60,653
	198,741	230	27,126,738		9,448,602

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Training and educational services							Total
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	
\$	\$	\$	\$	\$	\$	\$	\$
602,512	1,174,777	3,045,084	4,419	4,282,630	33,599,495	26,673,386	83,082,687
162,673				27,204	84,081	188,052	515,627
765,185	1,174,777	3,045,084	4,419	4,309,834	33,683,576	26,861,438	83,598,314
49,596				409,874	4,629,457	2,138,037	10,804,593
170	305,390			837,055	2,342,143	3,130,887	7,539,938
71,116	53,063	78,429		430,550	5,792,523	3,117,954	9,680,882
169,860	1,582,002	3,429,825		1,573,879	11,012,518	16,656,606	61,628,399
				20,597	80,186	16,266	117,049
3,535	126,071			262,570	735,086	545,596	2,890,239
9,519	930,183	9,000		432,340	1,824,169	2,913,616	6,651,353
23,996	196,692	180,865				9,718	411,271
45,845	318,724			278,730	376,835	881,090	2,244,363
865	58,020	8,314		133,392	833,191	2,709,898	5,859,346
14,384	331,973		20,440	2,133,892	3,529,052	2,575,631	12,845,069
	19,815			39,382	705,709	131,257	956,816
339,290	3,921,933	3,706,433	20,440	6,142,387	27,231,412	32,688,519	110,824,725

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
CITIZENSHIP AND IMMIGRATION—					
Department	123,583	270,061		35,045,417	10,204,293
Immigration and Refugee Board of Canada	19,540				587,193
	143,123	270,061		35,045,417	10,791,486
ENVIRONMENT	120,106		2,629,104	6,825	3,306,623
FINANCE—					
Department—					
Financial and Economic Policies Program					146,910
Special Program					
Auditor General	572,420				299,711
Canadian International Trade Tribunal	1,505			240	20,410
Office of the Superintendent of Financial Institutions	2,588,825				1,127,035
	3,162,750			240	1,594,066
FISHERIES AND OCEANS—					
Department	2,349,362	20,495	16,096,677	163,917	13,522,201
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—					
Department	1,074,110	1,104	3,643,182	106,565	13,191,655
Canadian International Development Agency	151,728		45,520		6,627,552
International Joint Commission					
NAFTA Secretariat, Canadian Section					1,066
Northern Pipeline Agency					
	1,225,838	1,104	3,688,702	106,565	19,820,273
GOVERNOR GENERAL					105,058

Legal services	Protection services	Training and educational services				Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants				
\$	\$	\$	\$	\$	\$	\$	\$	\$
477,628	330,113			2,813,842	18,779,271	5,569,266		73,613,474
57,413	197,973			462,881	4,419,960	959,050		6,704,010
535,041	528,086			3,276,723	23,199,231	6,528,316		80,317,484
181,266	1,045,075	29,333,175	377,677	2,534,065	35,663,123	39,172,873		114,369,912
1,065,566	784,755			640,227	2,524,105	4,722,114		9,883,677
501,805								501,805
9,241			80,270	398,247	2,780,865	1,757,023		5,897,777
				43,587	192,011	79,448		337,201
32,183	66,699			332,804	1,014,152	772,244		5,933,942
1,608,795	851,454		80,270	1,414,865	6,511,133	7,330,829		22,554,402
2,903,900	2,835,044	24,973,916	97,316	5,997,471	32,597,808	44,418,915		145,977,022
4,360,733	14,602,451		2,830,955	5,612,357	25,336,347	42,511,946		113,271,405
39,133	2,533,219			2,087,081	2,943,317	1,693,710		16,121,260
11,115			127	14,133	171,553	253,452		450,380
427,715				47,768	239,211	21,677		737,437
					26,040	7,914		33,954
4,838,696	17,135,670		2,831,082	7,761,339	28,716,468	44,488,699		130,614,436
				53,881	314,014	724,080		1,197,033

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
HEALTH—					
Department (National Health and Welfare)—					
Health Program	327,774	428	956,243	186,481,554	6,610,022
Hazardous Materials Information Review Commission					13,065
Medical Research Council			3,536		
Patented Medicine Prices Review Board					12,488
	327,774	428	959,779	186,481,554	6,635,575
HUMAN RESOURCES					
DEVELOPMENT—					
Department (Employment and Immigration)—					
Corporate Services Program	7,410,565	108,190	706	46,626	7,219,839
Employment and Insurance Program	81,254,559	48,081	235,167	7,898	6,320,035
Labour Program		48	620	25,505	514,108
Income Security Program	19,600	748		7,919,173	43,780,498
Social Development and Education Program	658,913	87	40,895	7,334	276,989
Canada Labour Relations Board					
Canadian Artists and Producers Professional Relations Tribunal					30,000
Canadian Centre for Occupational Health and Safety				180,991	
	89,343,637	157,154	277,388	8,187,527	58,141,469
INDIAN AFFAIRS AND NORTHERN					
DEVELOPMENT—					
Department—					
Administration Program	562,823		3,443,110	7,613	1,079,361
Indian and Inuit Affairs Program	590,237	479	15,809,875	184,522	4,071,854
Northern Affairs Program	28,530		762,287	1,418	677,735
Canadian Polar Commission	30,000				7,000
	1,211,590	479	20,015,272	193,553	5,835,950

Training and educational services

Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
17,835,927	1,159,720	15,894,578		3,927,661	61,847,670	18,121,082	313,162,659
38,292	516			3,258	33,142	9,790	98,063
				14,368	563,887	254,911	836,702
193,362	752	47,252		39,685	213,088	40,049	546,676
18,067,581	1,160,988	15,941,830		3,984,972	62,657,787	18,425,832	314,644,100
30,293	1,193,604			3,545,097	10,784,565	6,980,331	37,319,816
519,216	788,736			6,445,653	56,823,416	17,633,450	170,076,211
261,725				306,896	2,740,735	14,633,408	18,483,045
52,264	126,521	520		592,457	5,700,766	6,639,737	64,832,284
4,422,618		15,735		193,309	11,972,795	2,115,284	19,703,959
141,506				59,115		702,380	903,001
3,002	214			4,966	193,865	132,481	364,528
	3,387		1,127	22,163	240	538,993	746,901
5,430,624	2,112,462	16,255	1,127	11,169,656	88,216,382	49,376,064	312,429,745
10	24,181	151	9,462	488,521	2,912,222	514,121	9,041,575
2,788,711	343,342	53,820	70,013	1,353,324	13,946,391	6,316,175	45,528,743
563,653	37,722	301,612	21,319	372,913	7,730,922	3,260,924	13,759,035
					65,956	30,568	133,524
3,352,374	405,245	355,583	100,794	2,214,758	24,655,491	10,121,788	68,462,877

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
INDUSTRY—					
Department—					
Industry and Science Development					
Program	2,889,731	19,639	1,954,948	2,687	13,442,976
Services to the Marketplace Program	335	1,626	482,333	379	10,718,274
Canadian Space Agency	181,513	12,069	33,873,128		1,577,892
Competition Tribunal					164
Copyright Board					
Federal Office of Regional Development—					
Quebec	212,888		32,914		59,873
National Research Council of Canada	105,443	894	2,657,762	120,613	1,707,041
Natural Sciences and Engineering Research					
Council			16,933		1,541,566
Social Sciences and Humanities Research					
Council	673				
Statistics Canada	1,258				3,841,281
	3,391,841	34,228	39,018,018	123,679	32,889,067
JUSTICE—					
Department	219,539	14,636		12,148	6,923,221
Canadian Human Rights					
Commission				2,413	156,698
Commissioner for Federal Judicial Affairs ..					
Federal Court of Canada			62,723		5,483
Offices of the Information and Privacy					
Commissioners of Canada	4,500				16,830
Supreme Court of Canada	47,168		3,150		59,106
Tax Court of Canada					24,917
	271,207	14,636	65,873	14,561	7,186,255
NATIONAL DEFENCE—					
Department	673,516	24,554	333,277,998	25,380,611	28,526,958
Emergency Preparedness Canada	197,759				298,784
	871,275	24,554	333,277,998	25,380,611	28,825,742
NATIONAL REVENUE	1,607,184	2,099	236,798	1,058,063	30,561,338

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,070,768	1,795,856	222,876		3,840,405	79,361,363	18,744,644	123,345,893
1,167,494	108,585	132,206		1,008,284	4,486,784	5,595,833	23,702,133
5,741	491,184	19,072,756	59,339	1,246,719	28,905,303	2,925,692	88,351,336
81,791				10,429	76,099	148,816	317,299
				800	21,366	21,554	43,720
626	329,320			219,974	1,826,466	1,142,687	3,824,748
493,858	1,895,925	2,735,297	39,082	1,803,553	2,713,547	8,334,784	22,607,799
1,813	1,475	180,857		143,892	460,185	538,102	2,884,823
	28,106			65,104	67,895	816,019	977,797
1,558	980,689			2,855,901	8,374,179	12,613,894	28,668,760
2,823,649	5,631,140	22,343,992	98,421	11,195,061	126,293,187	50,882,025	294,724,308
3,099,703	692,100			1,098,543	5,472,537	9,859,546	27,391,973
776,213				112,294	854,996	515,784	2,418,398
			416,948	475,677	213,072	576,911	1,682,608
	1,084,142			110,793	1,245,422	1,009,924	3,518,487
51,708	3,667			29,136	313,427	142,182	561,450
	18,264			72,104	632,573	1,009,084	1,841,449
	197,588			116,993	1,705,174	1,342,487	3,387,159
3,927,624	1,995,761		416,948	2,015,540	10,437,201	14,455,918	40,801,524
1,201,787	36,240,015	42,149	3,956,980	40,647,289	198,921,253	124,691,909	793,585,019
	614,396			159,876	435,812	384,477	2,091,104
1,201,787	36,854,411	42,149	3,956,980	40,807,165	199,357,065	125,076,386	795,676,123
6,093,149	7,507,731	6,405,254	106,816	6,801,665	9,906,598	32,850,278	103,136,973

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
NATURAL RESOURCES—					
Department—					
Energy, Mines and Resources Program	801,249	6,041	1,262,372	3,906	5,420,973
Forest Program			658,228	1,794	494,167
Atomic Energy Control Board			910,748	43,828	211,344
National Energy Board			13,175		646,349
	801,249	6,041	2,844,523	49,528	6,772,833
PARLIAMENT—					
The Senate			36,000	792	
House of Commons	125,630			4,049	1,459,465
Library of Parliament					3,961
	125,630		36,000	4,841	1,463,426
PRIVY COUNCIL—					
Department	37,677				2,432,004
Canadian Centre for Management Development	5,000			61,080	149,637
Canadian Intergovernmental Conference Secretariat					5,414
Canadian Transportation Accident Investigation and Safety Board			12,600	9,040	663,413
Chief Electoral Officer	31,035				3,235,558
Commissioner of Official Languages					116,318
National Round Table on the Environment and the Economy					64,589
Public Service Staff Relations Board	3,600				177,215
Security Intelligence Review Committee					1,772
	77,312		12,600	70,120	6,845,920

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
305,361	1,791,992	4,784,578		2,582,276	44,046,085	31,416,541	92,421,374
19,432	283,835	964,205		389,645	2,825,658	3,725,373	9,362,337
4,834	12,791	4,374,194		590,657	727,080	308,575	7,184,051
110,786				325,731	2,365,331	773,850	4,235,222
440,413	2,088,618	10,122,977		3,888,309	49,964,154	36,224,339	113,202,984
223,777				184,553	3,100,165	860,139	4,405,426
244,925	139,253			1,428,939	2,992,387	1,468,959	7,863,607
29,893				20,686	43,004	97,824	195,368
498,595	139,253			1,634,178	6,135,556	2,426,922	12,464,401
3,373,661	850,844			343,903	5,934,497	2,259,283	15,231,869
	105,407		300	3,284,104	653,327	1,833,956	6,092,811
	4,774			17,282	211,060	32,068	270,598
2,622	25,733			162,950	499,517	735,405	2,111,280
163,278	71,502			99,451	1,272,709	1,145,076	6,018,609
195,327				85,595	406,124	169,744	973,108
	4,917			5,683	758,962	306,726	1,140,877
17,666			8,750	39,336	344,961	154,793	746,321
59,963	647			17,299	70,591	14,998	165,270
3,812,517	1,063,824		9,050	4,055,603	10,151,748	6,652,049	32,750,743

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services \$	Collection agency services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$
PUBLIC WORKS AND GOVERNMENT SERVICES—					
Department (Public Works and Supply and Services)—					
Services Program	595,135	4,000	73,368,680	41,132	3,805,946
Real Property Program	992,245	317	40,370,763		637,989
Supply and Services Program	8,210,354	8,992	885,274	7,927	7,558,154
	9,797,734	13,309	114,624,717	49,059	12,002,089
SOLICITOR GENERAL—					
Department	33,820				139,223
Correctional Service	155,291	159		67,406,610	3,107,104
National Parole Board					81,814
Office of the Correctional Investigator					
Royal Canadian Mounted Police	486,319			27,564,327	12,048,534
Royal Canadian Mounted Police External Review Committee					45,797
Royal Canadian Mounted Police Public Complaints Commission	43,763				64,161
	719,193	159		94,970,937	15,486,633
TRANSPORT—					
Department	401,553	44,641	59,346,246	599,773	18,796,533
Civil Aviation Tribunal					21,210
National Transportation Agency	7,789			10,848	114,652
	409,342	44,641	59,346,246	610,621	18,932,395
TREASURY BOARD—					
Secretariat—					
Central Administration of the Public Service Program					436,555
					436,555

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
2,427,096	25,038,300	753,058		3,657,614	27,779,739	118,174,237	255,644,937
21,687	368,409			303,099	3,921,853	230,842,720	277,459,082
247,934	1,453,467	783,149	473,025	4,681,762	91,264,106	186,203,725	301,777,869
2,696,717	26,860,176	1,536,207	473,025	8,642,475	122,965,698	535,220,682	834,881,888
371,204	431,228			145,856	3,624,942	11,069,018	15,815,291
310,484	4,011,884		15,558,317	1,644,976	40,951,643	40,619,760	173,766,228
15,612	140,278			207,051	193,140	428,213	1,066,108
55,522	220			1,160		17,609	74,511
1,117,957	26,228,892	88,748	2,053,228	4,067,088	1,562,858	44,470,839	119,688,790
				585	115,245	61,578	223,205
144,864	130,907			18,569	205,663	242,586	850,513
2,015,643	30,943,409	88,748	17,611,545	6,085,285	46,653,491	96,909,603	311,484,646
3,433,683	13,376,205	1,591,008		12,307,525	70,671,640	89,988,713	270,557,520
26,472				7,250	188,979	8,918	252,829
29,120			50,012	326,054	312,722	358,541	1,209,738
3,489,275	13,376,205	1,591,008	50,012	12,640,829	71,173,341	90,356,172	272,020,087
5,396	27,528			545,606	7,324,701	2,504,432	10,844,218
5,396	27,528			545,606	7,324,701	2,504,432	10,844,218

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services \$	Collection agency services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$
VETERANS AFFAIRS—					
Department—					
Veterans Affairs Program	86,795		5,889	170,302,874	308,580
Canadian Pension Commission Program					
Bureau of Pensions Advocates Program				4,860	
Veterans Appeal Board Program					
Veterans Review and Appeal Board Program				100	
	86,795		5,889	170,307,834	308,580
WESTERN ECONOMIC DIVERSIFICATION	2,374,604	3,219			849,571
Total	122,466,030	669,308	621,194,843	522,829,315	304,230,739

Legal services	Protection services	Scientific services	Training and educational services			Other professional services	Other services	Total
			Non-public servants	Public servants				
\$	\$	\$	\$	\$		\$	\$	\$
27,849	1,225,122			1,407,070		4,525,061	9,863,921	187,753,161
				8,570			16,986	25,556
				28,597		2,360	33,804	69,621
				5,453			10,261	15,714
750				667			46,131	47,648
28,599	1,225,122			1,450,357		4,527,421	9,971,103	187,911,700
45,032	203,938			169,919		2,640,103	764,366	7,050,752
65,150,744	159,087,850	119,502,611	26,235,922	149,201,817	1,035,606,146	1,286,569,665		4,412,744,990

SECTION 6

1995-96

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Land, Buildings and Works

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Construction or acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrual charges) and the total expenditures to date.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Total
	\$
AGRICULTURE AND AGRI-FOOD—	
Department	<u>38,052,327</u>
CANADIAN HERITAGE—	
Department (Communications)—	
Corporate Management Services Program	949
Canadian Identity Program	4,561
Parks Canada Program	39,624,824
National Battlefields Commission	41,614
	<u>39,671,948</u>
ENVIRONMENT	<u>2,827,595</u>
FISHERIES AND OCEANS—	
Department	<u>44,743,858</u>
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—	
Department	<u>26,308,002</u>
HEALTH —	
Department (National Health and Welfare)—	
Health Program	<u>22,761,071</u>
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Indian and Inuit Affairs Program	2,674,704
Northern Affairs Program	159,529
	<u>2,834,233</u>

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Total
	\$
INDUSTRY—	
Department—	
Industry and Science Development Program	680,479
Services to the Marketplace Program	11,177
Canadian Space Agency	160,154
National Research Council of Canada	12,859,033
	<u>13,710,843</u>
NATIONAL DEFENCE—	
Department	<u>188,972,968</u>
NATIONAL REVENUE	<u>8,897,854</u>
NATURAL RESOURCES—	
Department—	
Energy, Mines and Resources Program	11,684,581
Forest Program	1,727,199
	<u>13,411,780</u>
PRIVY COUNCIL—	
Chief Electoral Officer	<u>58,270</u>
PUBLIC WORKS AND GOVERNMENT SERVICES—	
Department (Public Works and Supply and Services)—	
Services Program	506,213,368
Real Property Program	225,144,393
	<u>731,357,761</u>
SOLICITOR GENERAL—	
Correctional Service	127,826,290
Royal Canadian Mounted Police	64,286,427
	<u>192,112,717</u>
TRANSPORT—	
Department	<u>76,194,321</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>1,735,874</u>
Total	<u>1,403,651,422</u>

SECTION 7

1995-96

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Machinery and Equipment

CONTENTS

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Construction or acquisition of machinery and equipment	7.2

Construction or acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD—			
Department	5,036,259		2,557,871
Canadian Dairy Commission			
	5,036,259		2,557,871
ATLANTIC CANADA OPPORTUNITIES			
AGENCY—			
Department	35,388		9,096
CANADIAN HERITAGE—			
Department (Communications)—			
Corporate Management Services Program	210,486		80,337
Canadian Identity Program	98,318		59,738
Parks Canada Program	3,018,905		612,850
Advisory Council on the Status of Women			
Canadian Radio-television and Telecommunications			
Commission			
National Archives of Canada	26,317		46,247
National Battlefields Commission	18,679		
National Film Board			49,933
National Library			65,668
Public Service Commission			22,509
Status of Women—Office of the Co-ordinator			
	3,372,705		937,282
CITIZENSHIP AND IMMIGRATION—			
Department	343,933		1,660,402
Immigration and Refugee Board of			
Canada			47,255
	343,933		1,707,657
ENVIRONMENT	974,531		1,656,579

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
21,167,278 62,265	6,806,192	1,209,697	162,329	255,010	3,995,856	41,190,492 62,265
21,229,543	6,806,192	1,209,697	162,329	255,010	3,995,856	41,252,757
1,408,889		46,973			8,375	1,508,721
2,133,169 678,714 4,495,708 10,836	1,506 64,008 299,967	47,141 30,198 502,030	177,905	71,993 41,132 91,665	48,000 84,068 1,205,018	2,592,632 1,056,176 10,404,048 10,836
631,400 1,149,217	18,657 35,542	40,371 106,403		8,920 46,350	6,548,214 79,434	680,691 7,941,405 133,655
1,256,770 1,616,152 3,415,950 130,957	1,444	37,382 152,599 63,399 18,561		10,869 2,250 22,984	3,838,293 84,188 259,591	5,143,314 1,906,566 3,827,592 172,027
15,518,873	421,124	998,084	177,905	296,163	12,146,806	33,868,942
8,942,603 2,303,823	178,784	256,584 130,635		386,503 2,395	7,111 117,423	11,775,920 2,601,531
11,246,426	178,784	387,219		388,898	124,534	14,377,451
20,386,727	10,448,298	975,064		385,528	4,129,373	38,956,100

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
FINANCE—			
Department—			
Financial and Economic Policies Program	23,364		50,572
Auditor General			57,420
Canadian International Trade Tribunal	15,875		1,500
Office of the Superintendent of Financial Institutions			19,558
	39,239		129,050
FISHERIES AND OCEANS—			
Department	25,961,905		3,955,584
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—			
Department	3,431,917		8,171,979
Canadian International Development Agency			
International Joint Commission			2,139
NAFTA Secretariat, Canadian Section			
	3,431,917		8,174,118
GOVERNOR GENERAL			
HEALTH—			
Department (National Health and Welfare)—			
Health Program	1,860,694		382,003
Hazardous Materials Information Review Commission			10,422
Medical Research Council			
Patented Medicine Prices Review Board			
	1,860,694		392,425

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
2,682,759		49,242				2,805,937
662,428		83,723				803,571
149,756		4,854				171,985
773,979		170,387			93,877	1,057,801
4,268,922		308,206			93,877	4,839,294
16,827,741	16,520,139	1,587,299	475,692	2,711,798	9,230,081	77,270,239
11,232,618	2,180,952	8,502,516		1,899,808	3,426,375	38,846,165
969,824		256,087		721,364		1,947,275
27,923		17,890		8,210		54,023
61,982		4,622				68,743
12,292,347	2,180,952	8,781,115		2,629,382	3,426,375	40,916,206
103,063		1,757		1,935	15,198	121,953
9,481,228	8,079,747	2,682,873	48,399	2,949,618	2,596,468	28,081,030
78,078		16,191		2,370		2,370
65,812		12,847		18,035		104,691
9,625,118	8,079,747	2,711,911	48,399	2,970,023	2,596,468	28,284,785

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT—			
Department (Employment and Immigration)—			
Corporate Services Program	279,020		1,812,571
Employment and Insurance Program	660,946		2,389,739
Labour Program	79,965		354,015
Income Security Program	68,381		42,183
Social Development and Education Program			269,257
Canada Labour Relations Board			
Canadian Artists and Producers Professional Relations Tribunal			10,463
Canadian Centre for Occupational Health and Safety			
	1,088,312		4,878,228
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—			
Department—			
Administration Program			13,274
Indian and Inuit Affairs Program	436,404		279,355
Northern Affairs Program	320,511		112,405
Canadian Polar Commission			
	756,915		405,034
INDUSTRY—			
Department—			
Industry and Science Development Program	197,823		1,660,071
Services to the Marketplace Program	970,164		491,618
Canadian Space Agency			1,039,569
Competition Tribunal			
Copyright Board			
Federal Office of Regional Development—Quebec	36,759		8,283
National Research Council of Canada	100,750		635,014
Natural Sciences and Engineering Research Council			4,893
Social Sciences and Humanities Research Council			1,337
Statistics Canada	19,527		12,147
	1,325,023		3,852,932
JUSTICE—			
Department	43,040		51,633
Canadian Human Rights Commission			53,562
Commissioner for Federal Judicial Affairs			
Federal Court of Canada			107,375
Offices of the Information and Privacy Commissioners of Canada			2,500
Supreme Court of Canada	5,637		2,554
Tax Court of Canada			
	48,677		217,624

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
9,297,643	106,720	2,157,461	580,843	337,673	295,695	14,867,626
41,230,626	68,461	3,752,599	928,216	1,556,559	594,151	51,181,297
1,395,556	5,061	330,369	17,547	266,235	50,038	2,498,786
528,190		12,743	8,278	15,862	58,379	734,016
1,338,971	6,350	273,772	69,901	124,951	19,269	2,102,471
70,353		13,199		151,778		235,330
59,055		6,420		27,025		102,963
88,343		4,300		4,500		97,143
54,008,737	186,592	6,550,863	1,604,785	2,484,583	1,017,532	71,819,632
964,109	694	54,534		26,758	3,235	1,062,604
3,558,775		255,604		208,485	132,000	4,870,623
1,141,775	185,869	181,253		153,560	230,126	2,325,499
9,437		2,220				11,657
5,674,096	186,563	493,611		388,803	365,361	8,270,383
16,507,595	1,814,039	1,381,825		806,023	3,157,438	25,524,814
7,036,748	3,784,287	1,450,101		120,792	469,303	14,323,013
7,576,706	112,513,835	157,668		1,332,844	1,235,322	123,855,944
3,518						3,518
14,143						14,143
1,231,565		13,698		13,728		1,304,033
8,316,545	15,654,141	596,777	568,112	19,273	1,121,019	27,011,631
580,370		3,820		6,231	3,120	598,434
124,259		25,074				150,670
1,667,491		392,107		12,224,540	681,156	14,996,968
43,058,940	133,766,302	4,021,070	568,112	14,523,431	6,667,358	207,783,168
6,212,022		295,233		174,880		6,776,808
353,256		16,037			(80,000)	342,855
118,639		20,851		13,057		152,547
753,584		232,867			84,109	1,177,935
71,373		29,950		5,310		109,133
207,530		51,520		10,440	15,363	293,044
325,195		33,877		2,295		361,367
8,041,599		680,335		205,982	19,472	9,213,689

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Continued—

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
NATIONAL DEFENCE—			
Department	1,320,681,562	205,257,006	388,451,513
Emergency Preparedness Canada			158,437
	1,320,681,562	205,257,006	388,609,950
NATIONAL REVENUE	976,140		2,751,615
NATURAL RESOURCES—			
Department—			
Energy, Mines and Resources Program	333,644		683,391
Forest Program	94,917		297,136
Atomic Energy Control Board	61,905		175,781
National Energy Board			12,020
	490,466		1,168,328
PARLIAMENT—			
The Senate			
House of Commons	21,711		3,172,603
Library of Parliament			
	21,711		3,172,603
PRIVY COUNCIL—			
Department	62,573		376,294
Canadian Centre for Management Development			24,491
Canadian Intergovernmental Conference Secretariat			
Canadian Transportation Accident Investigation and Safety Board	39,552		47,827
Chief Electoral Officer	22,914		
Commissioner of Official Languages			
National Round Table on the Environment and the Economy			1,330
Public Service Staff Relations Board			
Security Intelligence Review Committee			
	125,039		449,942

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
207,237,486 64,378	153,797,142	15,669,398 41,788	743,405	1,128,028 4,922	46,454,319 6,767	2,339,419,859 276,292
207,301,864	153,797,142	15,711,186	743,405	1,132,950	46,461,086	2,339,696,151
43,536,320	2,315,418	2,017,043		356,642	605,644	52,558,822
13,328,994 2,053,415 975,156 700,345	6,853,879 1,169,746 59,121	590,955 49,245 71,671 37,710	140,047 10,055	101,991 37,175 50,504 21,386	2,693,825 414,973	24,726,726 4,126,662 1,394,138 771,461
17,057,910	8,082,746	749,581	150,102	211,056	3,108,798	31,018,987
983,846 2,854,664 23,303		193,913 647,347 7,043		1,450,122 227,252 6,237	40,028 810	2,627,881 6,963,605 37,393
3,861,813		848,303		1,683,611	40,838	9,628,879
2,047,387 544,184 45,207	5,853	1,399 9,999 5,500		4,593 4,600	42,106 3,710	2,540,205 582,384 55,307
259,457 842,522 282,662 61,478 53,640 88,493		6,440 55,233 4,940 9,466		12,426 15,525	34,317	400,019 897,755 310,516 70,944 70,495 88,493
4,225,030	5,853	92,977		37,144	80,133	5,016,118

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES—			
Department (Public Works and Supply and Services)—			
Services Program	103,849		212,539
Real Property Program			4,537
Supply and Services Program	149,164		3,189,783
	253,013		3,406,859
SOLICITOR GENERAL—			
Department	14,581		3,650
Correctional Service	3,323,039		13,336,110
National Parole Board	177,257		34,525
Office of the Correctional Investigator			3,600
Royal Canadian Mounted Police	46,383,914		13,178,567
Royal Canadian Mounted Police Public Complaints Commission			
	49,898,791		26,556,452
TRANSPORT—			
Department	15,364,473		2,023,985
National Transportation Agency			8,824
	15,364,473		2,032,809
TREASURY BOARD—			
Secretariat—			
Central Administration of the Public Service Program			89,716
			89,716
VETERANS AFFAIRS—			
Department—			
Veterans Affairs Program	181,460		57,519
Canadian Pension Commission Program			
Bureau of Pensions Advocates Program			
Veterans Review and Appeal Board Program			
	181,460		57,519

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
4,255,919	1,333,868	3,831,339	34,380	377,724	4,235,632	14,385,250
729,589	15,509	145,210		2,965	19,898	917,708
18,318,034	2,698	145,627		48,545	1,120,349	22,974,200
23,303,542	1,352,075	4,122,176	34,380	429,234	5,375,879	38,277,158
845,060		13,599		9,790	14,355	901,035
16,257,756		2,526,563	158,921		8,340,843	43,943,232
483,018		38,452		5,090	111,626	849,968
39,855						43,455
38,577,308	4,670,523	5,147,433	101,296	173,807	8,400,464	116,633,312
81,728		5,663		1,655		89,046
56,284,725	4,670,523	7,731,710	260,217	190,342	16,867,288	162,460,048
10,094,652	32,369,083	3,481,224	246,319	3,118,974	6,565,938	73,264,648
190,742						199,566
10,285,394	32,369,083	3,481,224	246,319	3,118,974	6,565,938	73,464,214
1,503,556		254,470		1,531		1,849,273
1,503,556		254,470		1,531		1,849,273
4,009,787	191,740	716,707		115,560	125,617	5,398,390
2,200						2,200
29,642				5,493		35,135
66,726		144,633			4,590	215,949
4,108,355	191,740	861,340		121,053	130,207	5,651,674

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Concluded

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
WESTERN ECONOMIC DIVERSIFICATION.....			20,131
Total	1,432,268,153	205,257,006	457,189,404

⁽¹⁾ This category includes ships and boats, \$602,783,769; aircraft, \$408,511,472; military road motor vehicles, \$304,157,319; non-military road motor vehicles, \$106,104,932; and, miscellaneous vehicles, \$10,710,661.

⁽²⁾ This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

⁽³⁾ This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
898,155		43,129		7,585	24,207	993,207
596,057,685	381,559,273	64,666,343	4,471,645	34,531,658	123,096,684	3,299,097,851

SECTION 8

1995-96

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

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Transfer payments.....	8.2

Transfer payments

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

SUMMARY OF TRANSFER PAYMENTS

Department and agency	Total \$
AGRICULTURE AND AGRI-FOOD—	1,789,562,034
Department	
ATLANTIC CANADA OPPORTUNITIES AGENCY—	323,767,745
Department	
CANADIAN HERITAGE—	
Department (Communications)—	
Canadian Identity Program	454,934,641
Parks Canada Program	20,986,678
National Archives of Canada	2,147,941
National Film Board	384,278
National Library	452,000
Status of Women—Office of the Co-ordinator	8,599,000
	487,504,538
CITIZENSHIP AND IMMIGRATION—	245,465,865
Department	
ENVIRONMENT	54,482,716
FINANCE—	
Department—	
Financial and Economic Policies Program	575,412,332
Fiscal Transfer Payments Program	8,815,750,717
Auditor General	398,000
	9,391,561,049

SUMMARY OF TRANSFER PAYMENTS—Continued

Department and agency	Total
	\$
FISHERIES AND OCEANS—	
Department	78,845,799
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—	
Department	374,932,855
Canadian International Development Agency	1,706,195,541
	2,081,128,396
GOVERNOR GENERAL.....	253,498
HEALTH—	
Department (National Health and Welfare)—	
Health Program	7,805,564,383
Medical Research Council	243,186,879
	8,048,751,262
HUMAN RESOURCES DEVELOPMENT—	
Department (Employment and Immigration)—	
Employment and Insurance Program	1,323,950,219
Labour Program	5,573,630
Income Security Program	21,033,847,167
Social Development and Education Program	10,741,568,827
	33,104,939,843
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Administration Program	458,000
Indian and Inuit Affairs Program	3,595,823,828
Northern Affairs Program	68,463,736
Transfer Payments to the Territorial Governments Program	1,195,689,398
Canadian Polar Commission	20,000
	4,860,454,962
INDUSTRY—	
Department—	
Industry and Science Development Program	688,341,204
Services to the Marketplace Program	1,047,000
Canadian Space Agency	32,643,255
Federal Office of Regional Development—Quebec	348,577,924
National Research Council of Canada	128,046,671
Natural Sciences and Engineering Research Council	451,856,000
Social Sciences and Humanities Research Council	91,579,000
Statistics Canada	396,395
	1,742,487,449

SUMMARY OF TRANSFER PAYMENTS—Continued

Department and agency	Total \$
JUSTICE—	
Department	261,389,453
Commissioner for Federal Judicial Affairs	36,550,560
Supreme Court of Canada	1,172,520
	299,112,533
NATIONAL DEFENCE—	
Department	214,103,470
Emergency Preparedness Canada	56,084,153
	270,187,623
NATIONAL REVENUE	131,898,258
NATURAL RESOURCES—	
Department—	
Energy, Mines and Resources Program	206,597,579
Forest Program	72,452,049
Atomic Energy Control Board	639,590
	279,689,218
PARLIAMENT—	
The Senate	544,551
House of Commons	634,061
	1,178,612
PRIVY COUNCIL—	
Department	1,775,700
Canadian Centre for Management Development	149,000
Chief Electoral Officer	109,501
	2,034,201
PUBLIC WORKS AND GOVERNMENT SERVICES—	
Department (Public Works and Supply and Services)—	
Services Program	35,555,412
Real Property Program	401,949,944
Supply and Services Program	1,308,048
	438,813,404
SOLICITOR GENERAL—	
Department	39,744,319
Correctional Service	1,532,971
Royal Canadian Mounted Police	38,753,702
	80,030,992

SUMMARY OF TRANSFER PAYMENTS—*Concluded*

Department and agency	Total
	\$
TRANSPORT—	
Department	395,930,031
National Transportation Agency	266,766,957
	<u>662,696,988</u>
TREASURY BOARD—	
Secretariat—	
Central Administration of the Public Service Program	258,160
Employer Contributions to Insurance Plans Program	328,522
	<u>586,682</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>1,391,495,467</u>
WESTERN ECONOMIC DIVERSIFICATION	<u>330,305,686</u>
Total	<u>66,097,234,820</u>

SECTION 9

1995-96

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

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Public debt charges

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,649,802
T 15—1956-96/98 (conversion loan)	3.75	197,045,000	7,371,053
F 33—1968-95 (matured October 1, 1995)	6.5		3,276,712
F 97—1975/76-95 (matured October 1, 1995)	10		32,678,349
J 2—1976/78-2001	9.5	1,232,750,000	117,008,428
J 7—1977-2002	8.75	213,000,000	18,147,543
J 9—1977/78-97	9.25	876,000,000	81,159,803
J 13—1977-99	9	527,500,000	46,906,729
J 18—1978-2003	9.5	670,500,000	63,595,874
J 22—1978-2000	9.75	500,000,000	48,850,354
J 24—1979-2004	10.25	2,200,000,000	223,778,865
J 25—1979-2002	10	1,850,000,000	185,330,829
J 30—1979/87-2004	10.5	875,000,000	92,064,128
J 34—1979/80/83-2002	11.25	1,625,000,000	183,188,826
J 35—1980/83-2003	11.75	2,700,000,000	317,823,377
J 39—1980/81/82-2000	13.75	1,050,000,000	144,357,708
J 42—1980/81-2001	13	1,325,000,000	172,568,833
J 53—1980-99	13.5	400,000,000	54,034,886
J 66—1981-2001	15.75	425,000,000	67,091,327
J 70—1981-2000	15	175,000,000	26,304,233
J 79—1982-2002	15.5	350,000,000	54,243,503
II 6—1983/85-2005	12.25	1,375,000,000	168,399,674
II 9—1983/84-2005	12	1,775,000,000	212,952,167
II 18—1984/85-2006	12.5	975,000,000	121,847,631
II 22—1984-2004	13.5	550,000,000	74,402,846
II 26—1984-2006	14	1,025,000,000	143,795,400
II 30—1984-2007	13.75	325,000,000	44,677,465
II 36—1984-2007	13	700,000,000	91,187,327
II 41—1984-2008	12.75	750,000,000	95,603,526
II 52—1985-2008	11.75	725,000,000	85,362,862
II 54—1985-95 (matured April 1, 1995)	11.25		624,144
II 58—1985-2009	11.5	400,000,000	46,071,862
II 62—1985/90-95 (matured June 1, 1995)	10.5		52,689,279
II 63—1985/88-2009	10.75	1,300,000,000	140,037,681
II 67—1985/89/90-95 (matured December 15, 1995)	10.75		222,251,729
II 68—1985/87-2009	11	925,000,000	101,959,456
II 74—1985/87/88/89-2008	10	3,450,000,000	345,710,195
II 76—1986/87/88/90/91-96 (matured March 1, 1996)	10.25		235,379,517
II 79—1986-2010	9.75	325,000,000	31,680,384
II 80—1986/87/88/89-96	9.25	3,300,000,000	302,439,558
II 81—1986/87/89/90-2010	9.5	2,975,000,000	283,206,794
II 84—1986/87-96	8.75	2,175,000,000	190,704,265
II 85—1986-2010	8.75	325,000,000	28,496,040
II 87—1986/87/88-2011	9	1,975,000,000	177,710,083
II 97—1987/91-97	8.25	3,400,000,000	275,747,588
II 98—1987-2011	8.5	750,000,000	63,881,232

Public debt charges—Continued

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
A 8—1987/88/90/91-97	9.75	2,775,000,000	258,251,155
A 10—1987/89/90-98	10.75	2,225,000,000	239,158,853
A 17—1988/89/91-98	9.5	3,100,000,000	285,008,855
A 18—1988/89-98	10.25	2,275,000,000	229,710,916
A 23—1989/90/91-2014	10.25	3,150,000,000	322,836,329
A 27—1989-99	9.25	2,825,000,000	261,850,422
A 30—1990-2000	9.75	1,575,000,000	153,878,614
A 32—1990-2000	10.5	2,900,000,000	305,129,104
A 33—1990-2000	11.5	1,200,000,000	137,969,010
A 34—1990-2015	11.25	2,350,000,000	264,919,226
A 37—1990/91-2001	10.5	3,175,000,000	333,300,135
A 39—1990/91-2021	10.5	1,800,000,000	188,977,364
A 40—1991-2001	9.75	3,550,000,000	338,099,139
A 42—1991-96	9.25	3,425,000,000	317,464,670
A 43—1991-2021	9.75	4,650,000,000	454,308,289
A 45—1991-2001	9.75	3,850,000,000	376,147,723
A 47—1991/92-2002	8.5	5,450,000,000	464,203,617
A 49—1991/92-2022	9.25	2,550,000,000	236,360,557
A 50—1992-97	7.5	4,200,000,000	307,663,657
A 52—1992-95 (matured November 1, 1995)	8.25		72,753,235
A 54—1992/93-96 (matured February 1, 1996)	6		177,596,649
A 55—1992/93/94-2023	8	8,200,000,000	657,350,400
A 56—1992/93-98	6.25	6,600,000,000	398,469,874
A 57—1992/93-2003	7.25	6,900,000,000	501,279,783
A 59—1993-96	6.5	3,800,000,000	247,567,625
A 60—1993-98	6.5	6,800,000,000	439,127,782
A 61—1993-2003	7.5	8,800,000,000	661,358,635
A 62—1993-95 (matured September 15, 1995)	6.25		122,594,178
A 70—1993/94-99	5.75	6,700,000,000	378,561,800
A 71—1993/94-96 (matured March 15, 1996)	4.75		222,547,260
A 72—1994-2004	6.5	7,900,000,000	514,557,059
A 73—1994-99	7.75	8,500,000,000	655,850,745
A 74—1994-96	7.75	5,100,000,000	395,202,661
A 75—1994/95-2004	9	7,700,000,000	694,426,566
A 76—1994/95-2025	9	8,900,000,000	597,387,245
A 77—1994/95-2000	8.5	6,500,000,000	540,235,063
A 78—1994/95-97	8	4,800,000,000	383,954,009
A 79—1995-2005	8.75	8,000,000,000	498,717,332
A 80—1995-98	8	5,100,000,000	335,754,952
A 81—1995-2000	7.5	7,600,000,000	408,611,722
A 82—1995-97	7	5,400,000,000	251,398,563
L 25—1991/92/93/94/95-2021	4.25	5,528,269,249	225,288,072
L 26—1995/96-2026	4.25	656,828,414	5,507,924
M 1—1990-2019	10.186	8,436,324	1,454,014
VR 22—1995/96-2001	7.5	9,400,000,000	198,622,502
VT 87—1995/96-98	6	5,700,000,000	56,835,751
VU 50—1996-2006	7	4,400,000,000	142,369
		252,765,328,987	20,596,641,272
Less: Government's holdings		65,385,000	
		252,699,943,987	20,596,641,272
Payable in foreign currencies—			
United States dollars ⁽¹⁾ —			
1985-95 (matured July 15, 1995)	10		23,426,949
1985-95 (matured November 21, 1995)	10.125		(819,307)
1986-96 (matured February 27, 1996)	9		88,139,613
1994-97	6.5	2,718,200,000	174,659,478
1994-99	Floating	2,718,200,000	158,600,196
1995-2000	6.5	2,038,650,000	111,094,804
1995-2005	6.375	2,038,650,000	90,145,130
		9,513,700,000	645,246,863
		262,213,643,987	21,241,888,135

Public debt charges—Continued

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
Interest on Canada savings bonds—			
S 42—1987-97	5.75-6.5-7.5-6.75	3,596,398,650	326,511,807
S 43—1988-98	5.75-6.5-7.5-6.75	3,410,180,800	290,988,269
S 44—1989-2001	5.75-6.5-7.5-6.75	2,715,756,300	216,807,324
S 45—1990-2002	5.75-6.5-7.5-6.75	2,472,671,000	187,967,431
S 46—1991-2003	5.75-6.5-7.5-6.75	3,563,304,300	260,583,273
S 47—1992-2004	5.75-6.5-7.5-6.75	4,119,629,500	293,214,677
S 48—1993-2005	5.75-6.5-7.5-6.75	2,580,527,800	183,840,191
S 49—1994-2006	5.75-6.5-7.5-6.75	4,510,951,400	340,711,630
S 50—1995-2007	5.25	4,458,590,655	83,444,669
		31,428,010,405	2,184,069,271
Less: Government's holdings		968,078,876	
		30,459,931,529	2,184,069,271
Interest on bonds for Canada Pension Plan	various	3,478,234,000⁽²⁾	379,091,281
Interest on Canada notes	various	310,078,665	182,208
Total interest on unmatured debt		296,461,888,181	23,805,230,895
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1994-95 issues			2,886,176,549
Amortization of discounts on 1995-96 issues		166,100,000,000	8,232,137,915
		166,100,000,000	11,118,314,464
Amortization of discounts and premiums on marketable bonds			341,912,432
Amortization of discounts on Canada bills—			
Amortization of discounts on 1994-95 issues			86,585,073
Amortization of discounts on 1995-96 issues		6,985,549,748	217,851,111
		6,985,549,748	304,436,184
Amortization of commissions and remunerations on Canada savings bonds			47,701,661
Total amortization of premiums, discounts and commissions on unmatured debt		173,085,549,748	11,812,364,741
Servicing costs and costs of issuing new borrowings			53,023,569
Total public debt charges related to unmatured debt		469,547,437,929	35,670,619,205
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	64,997,316,133	6,191,172,586
Canadian Forces Superannuation Account	various	37,122,160,427	3,551,180,996
Royal Canadian Mounted Police Superannuation Account	various	7,527,706,009	708,235,808
Members of Parliament Retiring Allowances Account	various	245,777,087	23,982,662
Members of Parliament Retirement Compensation Arrangements Account	various	25,600,159	2,516,179
Retirement Compensation Arrangements Account	various	407,922,500	
Supplementary Retirement Benefits Account	various	49,467,897	3,481,332
		110,375,950,212	10,480,569,563
Allowance for pension adjustments		2,494,000,000	
		107,881,950,212	10,480,569,563
Canada Pension Plan (net of securities held by the CPP investment fund)	various	3,636,597,886	294,039,846
Government Annuities Account	various	651,742,382	45,122,316
PII Fixed Link		772,838,000	
Deposit accounts—			
General security deposit	various	150,000	9,584
St. Lawrence Seaway Authority	various	13,000,000	961,287
Contractors' security deposits	various	15,707,585	795,822
Non-interest bearing accounts		146,648,249	
		175,505,834	1,766,693

Public debt charges—Continued

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
Trust accounts—			
Halifax 1917 explosion pension account	various	367,894	23,251
Indian band funds	various	912,285,931	69,983,617
Indian estate accounts	various	6,281,557	478,680
Indian savings accounts	various	154,552,927	12,422,482
Sir William Stephenson Academy—			
Meritorious graduate awards	various		594
Scholastic awards	various	36,454	1,655
Inmates' trust fund	various	7,545,591	17,439
Royal Canadian Mounted Police—Benefit trust fund	various	2,533,073	139,640
Administered trust accounts	various	8,982,639	461,304
Estates fund	various	659,727	92,632
Veterans administration and welfare trust fund	various	2,079,640	51,655
Non-interest bearing accounts		94,652	
		1,095,420,085	83,672,949
Insurance and death benefit accounts—			
Regular forces death benefit account	various	168,100,581	16,654,641
Public Service death benefit account	various	1,231,507,422	116,384,942
Non-interest bearing accounts		25,336,196	
		1,424,944,199	133,039,583
Pension accounts—			
Annuities agents' pension account	various	16,168	548
Royal Canadian Mounted Police—			
Dependants' pension fund	various	26,318,649	2,537,737
		26,334,817	2,538,285
Other specified purpose accounts—			
Crops Sector Companion Program	various	131,072,965	827,748
Net Income Stabilization Account	various	875,597,640	39,596,807
Shared-cost agreements—Research—Agriculture	various	8,112,302	553,303
Mackenzie King trust account	various	288,815	18,540
Public participation funding program	various	179,285	12,645
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽³⁾
Dyskinesia and torticollis research	various	81,286	91,817
Indian compensation funds	various	222,340	108,746
Indian moneys suspense account	various	20,351,941	545,975
Natural Sciences and Engineering Research Council—			
Trust fund	various	997,042	32,469
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	265,569	15,615
Trust fund	various	9,348	529
Federal Court special account	various	6,515,308	345,710
International Energy Agency—Implementing agreement	various	11,129	334
Non-interest bearing accounts		128,248,015	
		1,174,630,756	42,284,127
		116,839,964,171	11,083,033,362
Other accounts—			
Interest on currency swap transactions	Floating	(13,208,149) ⁽⁴⁾	(235,715)
Special drawing rights allocations	various		69,162,647
		(13,208,149)	68,926,932
Total public debt charges related to pension and other accounts		116,826,756,022	11,151,960,294

Public debt charges—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Unemployment Insurance Account (net)	various	27,041,525	35,385,455
Agricultural Commodities Stabilization Accounts (net)	various	33,106,899	1,504,684
National Battlefields Commission—Trust fund	various	340,747	15,668
Claudia de Hueck trust fund	various	378,979	22,336
Ship-Source Oil Pollution Fund	various	247,333,080	17,075,258
Non-interest bearing accounts		(5,068,842,254)	
		(4,760,641,024)	54,003,401
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government)		4,760,641,024	
Total public debt charges related to consolidated specified purpose accounts			54,003,401
TOTAL PUBLIC DEBT CHARGES		586,374,193,951	46,876,582,900

(1) Converted to \$1 US = \$1.3591 Cdn.

(2) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(3) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(4) No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 10

1995-96

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown	10.2
Ex gratia payments	10.15
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Payments of claims against the Crown

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each program, together with the total number of such claims.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		National Archives of Canada	
Department		Public Service Commission	
Grievance won by an employee, reimbursement of death benefits and pension plan ordered by a judge—		Claim related to employment—	
PWGSC Moncton NB	7,875	Bailey V	2,000
PWGSC Montreal Quebec	1,014		712,016
Accidents involving Crown vehicles—		CITIZENSHIP AND IMMIGRATION	
Bennet C	76,250	Department	
Brebner A	10,000	Accident involving a Crown own vehicle—	
Inkster, Christie, Hughs, McKay c/o Justice Canada	12,076	Insurance Corporation of British Columbia	1,209
Ives G	1,076	Damage to personal property—	
Larney F J	2,463	Sloan R K	68,000
Olive, Waller, Zinkham & Waller in Trust			69,209
for James Burdon	5,442	ENVIRONMENT	
Saskatchewan Government Insurance	1,081	Out-of-court settlement of a lawsuit	
Stevenson J	1,881	for damages—	
The Manitoba Public Insurance Corporation	1,808	Larouche P	2,500
Compensation due to resolution of harassment		Cain, Lamarre, Wells	1,250
complaint—			3,750
Name withheld ⁽¹⁾	4,000	Motor vehicle accident involving a Crown	
Compensation for legal fees and out-of-court settlement		vehicle—	
costs to resolve legal action—		Amelia Manitobensis (bodily injury)	500
Coalgord Lane Farm	58,027	Amelia Manitobensis (Kings Auto Body)	1,378
Larkin R	18,139	Insurance Corporation of British Columbia	368
Name withheld ⁽¹⁾	8,000	McCaffery Goss Mudry in Trust for Irwin L	40,793
Name withheld ⁽¹⁾	10,000	Workers Compensation Board of Nova Scotia	1,000
Name withheld ⁽¹⁾	25,000	Damage to crop during a tower installation—	
Name withheld ⁽¹⁾	7,000	Gooding J	1,000
Claims under \$1,000 (24)	8,837	Claims under \$1,000 (2)	100
	259,969		48,889
CANADIAN HERITAGE		FINANCE	
Department (Communications)		Auditor General	
PARKS CANADA PROGRAM		Out-of-court settlement for employment-related claim —	
Accidents involving a Crown vehicle—		O'Connor M, Arthur Lust in Trust	90,000
Cabot Insurance	8,549	Claims under \$1,000 (2)	306
House H	300		90,306
Hounsell D	1,935	FISHERIES AND OCEANS	
Alberta Motor Association	2,568	Department	
Dankov H	2,771	Accident involving a Crown vehicle—	
Lucas Bowker White	3,033	Alliantz Insurance	1,075
Damage to a vehicle by a highway		McFarlane K	250
road sander—			1,325
Mitchell R	2,561	Anstey W	1,045
Insurance Corporation of British Columbia	1,511	Axa Insurance	12,728
Fall into the moat at the Halifax Citadel—		Gardiner I	250
Cochard R	29,500		12,978
Out-of-court settlement for the disagreement over extra costs		Boreal Assurance Inc	2,055
billed not on the contract—		Brake L	3,489
Matheson & Ranisett in Trust for MacDonald JC	1,905	Budget Rent a Car	3,666
Compensation for loss of revenue—		Canadian General Insurance for Collier C	1,354
Besnier, Parvu and Dion in Trust for La Relève du		D'Entremont JG	3,866
Poète Jomphe Inc	25,000	Gardian Insurance	1,757
Damage to boat—		Martin V	250
Harris, Harding and Becker in Trust for Elliot J	12,077		2,007
Moore A and Singer I	1,000	Gillingham T	1,518
Claims under \$1,000 (40)	17,306		
	110,016		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
II P Group Insurance Management for Cochrane C	1,360	Compensation for damages to ackerel traps	
Huntsman Marine Science Centre	1,740	by vessel—	
Hynes A	5,222	Hubley R	1,800
Insurance Corporation of B C for Cochrane P	8,539	Costs associated to the Estai Net —	
Insurance Corporation of B C for Ewert V	2,215	Central Canada Exhibition Association	50,000
Insurance Corporation of B C for Forrest T... \$ 963		Damages to fishing vessel & motor —	
Budget Rent a Car for Forrest T	190	Fudge L	3,516
Insurance Corporation of B C for Gilbert S	1,582	Out-of-court settlement of an employee grievance—	
Insurance Corporation of B C for Girodat D	1,275	Wakeford G R	37,000
Insurance Corporation of B C for Kosokoski G	1,332	Out-of-court settlement for harassment complaint —	
Insurance Corporation of B C for Powell L... \$ 3,221		Name withheld ⁽¹⁾	\$ 10,000
Raymond Harris for Powell L	200	Name withheld ⁽¹⁾	10,000
Insurance corporation of B C for Smith G ... \$ 13,431		Out-of-court settlement for injuries sustained	
Shing Cheong Chu for Smith G	7,500	in an accident—	
Locke A for Smith G		Lapointe P in Trust for Lamothe D	6,000
Long Span & Associates for Addy B	\$ 1,625	Settlement of personal injury claim —	
Payne & Edwards for Addy B	1,186	Boyne Clarke in Trust for Beaver DC	11,000
Dr W J Pratt for Addy B	35	Settlement of Acadia Seafoods Ltd —	
Loughran A&C&G Auto Ltd for Poole LE	1,379	Forbes Roth Basque in Trust	41,000
L'Unique compagnie d'assurance for Pelate JE	1,399	Accident involving a Crown vehicle—	
Martin Avis King in Trust for Barnes M,		Klassic Auto Body Specialists Ltd	2,417
Howe R, Howe T	143,475	Settlement for repairs on snowmobile —	
Power JJ	1,407	Parker B	2,513
Robinson Sheppard Shapiro	5,471	Accident involving a Crown vehicle —	
Royal Insurance for Cox J	1,648	La Capitale compagnie d'assurance générales	
Taylor & Compagny in Trust for Correla R	18,113	for Munger J P	1,509
Tulk M	1,424	Compensation for Crown vessel in collision	
Wilsanco Ltd	3,350	with fishing vessel—	
Accident involving a Crown vessel—		Langlois Robert Gaudreau in Trust for Bennett W et al	314,245
Bowman G	3,500	H A Winters for Lynn Dover Foods	270,000
Compensation for damage to vehicle paint during buoy		McLaren System Inc	3,056
painting exercise—		Compensation for reimbursement of legal fees —	
Family Insurance Corporation for Hynes L	2,166	Cassel Brock & Blackwell for Stogdale captain	301,366
Compensation for Severance Pay —		Hedley & McQuatty in Trust for Felker J et al	19,936
Power G	5,366	Nimigan MJ in Trust for Felker J and Matthews et al	3,080
Compensation for unauthorized duplication of software —		Felker J	28,460
Donahue Gallagher Woods & Wood in Trust for		William Morris Law Office in Trust for Matthews et al	28,465
Auto Desk Inc.	6,800	Compensation for personal injuries as a result of a fall —	
Compensation regarding job reclassification grievance—		Turpin M	6,000
Augustus P	2,500	Claims under \$1,000 (54)	26,503
Compensation for damage to vessel			1,518,545
during SAR incident—			
General Boats Works for Tkatschow M	2,124		
Compensation regarding Canso Canal Stop Logs Project—			
Dineen Construction	43,580		
Compensation for damages to fishing gear—			
Porter T	2,033		
Compensation for time lost in loading pulpwood—			
Great Northern Timber Inc	2,507		
Compensation for damages to Fox Farm			
by helicopter—			
Anstey H	1,705		
Compensation regarding resolution of			
harassment complaint—			
Name withheld ⁽¹⁾	1,137		
Compensation for damages to vessel by			
submerged marker—			
Redmond MR	1,846		
Compensation for damages to vessel by other vessel —			
North L	1,432		

FOREIGN AFFAIRS AND INTERNATIONAL
TRADE

Department

Claim settlement—	
Laing Wimpy Alireza (in liquidation)—	
Chancery construction, Riyadh, Saudi Arabia	
Dr Munifi A (liquidator)	1,351,713
Payments made in settlement of grievance filed by	
six dismissed employees—	
Names withheld ⁽¹⁾	450,000
Claims under \$1,000 (224)	6,264
	1,807,977

Canadian International Development Agency

Out-of-court settlement for the dismissal of the claim—	
MacLaren Corlett Barristers for Lemieux J M	12,000
	1,819,977

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH		NORTHERN AFFAIRS PROGRAM	
Department (National Health and Welfare)		Accident involving a Crown owned vehicle—	
Accidents involving Crown vehicles—		Istchenko W	1,217
Canada West Insurance	1,056	Claim under \$1,000 (1)	910
Insurance Corporation of B.C.	1,020		2,127
Lombard Canada Ltd.	7,951		22,159
Manitoba Public Insurance Corporation (2 claims)	2,162		
Monnex Insurance Management	1,384		
Royal Insurance	1,679		
Settlement of contract dispute—		INDUSTRY	
Nelligan-Power in Trust (Williamson N)	11,000	Department	
Compensation for damages—		INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM	
Beauty Industries	30,500	Federal Court Settlement—	
Creamer R	2,514	Lucenti, Rivard, Orlando and Zyturuk	
Out-of-court settlement—		D J Venasse Construction Limited	125,000
Name withheld ⁽¹⁾	200,000	Out-of-court settlement for damage arising from nuisance—	
Claims under \$1,000 (5)	1,454	Vandor and Company in Trust	
	260,720	Burt	3,000
		Provincial Court Settlement—	
HUMAN RESOURCES DEVELOPMENT		Brittain Steel Ltd	
Department (Employment and Immigration)		Davis and Company	12,267
CORPORATE SERVICES PROGRAM		Brittain Steel Ltd	
Settlement of an accident claim of a client for		Davis and Company	2,833
personal injury—		Brittain Steel Ltd	
Smith A	2,000	Russell and Dumoulin	2,926
Claims under \$1,000 (5)	2,957	Brittain Steel Ltd	
	4,957	Russell and Dumoulin	12,396
EMPLOYMENT AND INSURANCE PROGRAM		City Water International Inc	1,900
Out-of-court settlement for alleged		Hermes Sygeco Lazo	
breach of confidentiality—		Irving A Burton Ltd.	1,000
Landry J	5,698	Settlement of complaints brought to the	
Accident involving a Crown vehicle—		Human Rights Commission—	
Maynes, Mahoney & Tremblay in Trust	14,125	Belgrave M	2,500
Settlement related to a complaint under		Claim under \$1,000 (1)	468
the <i>Canadian Human Rights Act</i> —			164,290
Thorpe L	5,352	SERVICES TO THE MARKETPLACE PROGRAM	
Payment for insurance deductible		Accident involving a Crown vehicle—	
re: rental truck accident—		Martin, Whalen, Hennebury and Stamp in Trust	
Discount Car and Truck Rental	1,000	Boone J	13,000
Wage lost, pain and suffering		Damage to private vehicle—	
re: government vehicle accident—		L'Industrielle Alliance	1,264
Deswart M	4,400	Auclair P	200
Kinley C	2,465	Claim under \$1,000 (1)	14,464
Claims under \$1,000 (2)	682		
	33,722	Canadian Space Agency	
	38,679	Out-of-court settlement to recognize previous	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		employment with another Federal government	
Department		organization in the calculation of the early departure	
INDIAN AND INUIT AFFAIRS PROGRAM		incentive payment following resignation—	
Error in administration of estate accounts—		Cox D	23,792
Estate of Mowatt A P	419	Hazell J	2,500
Estate of Johnson K J	3,177		26,292
Settlement of grievance—		National Research Council of Canada	
Diabo M	4,000	Canadian Human Rights Tribunal Decisions—	
Vehicle accident—		Grover C P	2,541
Manitoba Public Insurance	10,282	Liu A	101,000
Robillard J	445	Story B	3,000
Claims under \$1,000 (3)	1,709	Worker's Compensation Board—	
	20,032	Harvey N	24,000
			130,541
			335,587

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL DEFENCE		Economical Mutual Insurance Company	2,073
Department		Paradigm Investment Ltd.	145
Settlements of a claim as a result of an accident		Edwards Ford Sales (Kingston)	4,890
involving a department vehicle—		Elm City Chrysler Ltd.	3,071
ACE Auto Leasing Ltd.	6,461	Family Insurance Corporation	1,219
Aikins G M.	1,971	1st Guaranty Collision	17,826
Anderson D C.	4,781	Foley M.	1,018
Anderson R.	1,165	Fortin, Reny in Trust for Lebel L.	79,995
Angus-Miller Ltd Insurance for Geddes A.	1,155	Froehlich R.	3,449
Arsenault S.	40,000	Gaudreau C.	30,539
Assurance Générales Caisses Desjardins for Brochu R.	2,720	General Accident Cie d'assurances Canada	
Assurance Générales Caisses Desjardins for Dalla É.	2,971	for St-Laurent D.	3,004
Assurance Générales Caisses Desjardins for Martin D.	3,407	General Accident Insurance Company	1,449
Auto Body Ltd.	1,104	General Accident Insurance Company	\$ 1,518
Axa Insurance for Gauthier M.	2,522	Saurette R.	250
Axa Insurance for Grenier D.	4,712		1,768
Axa Insurance	\$ 1,087	Goose Bay Motors Ltd.	1,564
MacLaren D.	117	Gorgitza B.	1,695
	1,204	Goudy Motors Ltd.	1,054
Baker D J.	1,224	Gould B.	7,076
Baldwin & Company.	4,717	Greenfield K.	1,745
Banks K.	1,518	Halifax Insurance re: Goodwin G.	1,722
B C Telephone.	2,312	Hall C.	5,606
Belair Compagnie d'assurances for Thériault D.	1,713	Harvey's Glass & Mirror.	2,078
Bell Canada.	1,008	Hertz Truck & Car Rental.	31,133
Berube J.	25,000	Hillstead C.	7,730
Blaikie H.	1,667	Hunterline Trucking.	2,013
Binkley Motors Ltd.	1,885	Insurance Corporation of B C.	5,222
Bourgon A.	2,048	Insurance Corporation of B C for Alexander S.	4,258
Budget Rent A Car.	6,048	Insurance Corporation of B C for Barr J.	5,088
Budget Rent A Car Edmonton Ltd.	2,336	Insurance Corporation of B C for Bird N.	1,041
Budget Rent A Car of Texarcana for Jean M E.	3,040	Insurance Corporation of B C for Chapman A.	1,203
Byways Rent A Car.	2,427	Insurance Corporation of B C for Gallagher M.	1,338
Cable P.	1,200	Insurance Corporation of B C for Horne J L.	1,277
Canadian General Insurance Company for Betts B.	3,828	Insurance Corporation of B C for Jones L.	4,124
Canadian General Insurance Company		Insurance Corporation of B C for Large A.	14,967
for McIntyre G E.	3,023	Insurance Corporation of B C for Wilson K.	1,193
Capital Auto Repairs for Bennett S.	\$ 1,297	J D Collision.	4,612
Thrifty's Car Rental.	338	J Gass & Associates In Trust for Ambrose B.	27,091
	1,635	Janet I Dixon Barrister & Solicitor In Trust	
Carroll Pontiac Buick Ltd for Anstey B L.	\$ 2,136	for Clarke H C.	7,500
Thrifty Car Rental.	194	Kaulback A.	1,793
	2,330	Kelly R.	2,579
Carrossier Sanfacon.	1,171	Keystone Ford.	8,319
Casey Rodgers Chisholm, Penny in Trust		Kong-Chun S.	50,000
for Lines P.	\$ 29,328	Korpan Tractors.	13,492
Blue Cross.	1,226	La Prudentielle d'amérique for Hicks M.	1,020
Taxation Data Centre.	7,510	Lave O Q.	3,386
	38,064	Learning M C.	1,482
Centre Suspension des Routiers.	7,562	Le Groupe Commerce Cie d'assurances	
Cie Assurances Générales for Chagnon C.	1,162	for Martel L & Jobin R.	1,691
Clarke D.	11,170	Le Groupe Commerce Cie d'assurances for Potvin C.	1,952
Continental Insurance Management Ltd.	\$ 1,185	Le Groupe Commerce Cie d'assurances for Tremblay Y.	9,582
Hachez L.	150	Levesque P.	3,463
	1,335	Lionsgate Trailers.	1,705
Coops Contracting.	4,253	Litwiniuk & Company in Trust for Diaz S.	15,000
Crowthick G.	2,975	Lirenman Peterson Barristers & Solicitors	
D Brown Motors (Barrie) Ltd.	8,479	in Trust for Bailey S.	150,000
Dana's Collision Centre re: Lane H.	1,282	Locam Inc.	2,648
Dasilva C.	2,068	Location d'autos et Camions.	2,105
Derrick Construction Co Ltd.	2,006	Manitoba Public Insurance Corp for Eisener A.	2,450
Discount Car & Truck Rental Inc.	14,562	Manitoba Public Insurance Corp	\$ 1,106
Dominion of Canada General Ins Co for Forsyth G P.	2,306	Fisk D.	200
Downey's Ltd.	10,228		1,306
Eagle Lock & Glass.	5,337	Manitoba Public Insurance Corp for Kasupski L.	1,152
Easton J.	4,960		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Manitoba Public Insurance Corp.	\$ 1,321	Super Auto Body Ltd.	1,559
Koehring T.	200	Superior Tire.	1,038
Manitoba Public Insurance Corp.	\$ 1,765	The Economical Insurance Group.	2,220
Martin R.	400	The Co-Operators General Insurance Company.	5,431
	2,165	The Co-Operators General Insurance Company	
Manitoba Public Insurance Corp for Mitchell L.	1,494	for Blacquire A.	2,183
Manitoba Public Insurance Corp for Moreau L.	1,508	The Co-Operators General Insurance Company	
Manitoba Public Insurance Corp for Nicholls P.	1,941	for Cassidy G.	1,306
Manitoba Public Insurance Corp.	\$ 2,251	The Co-Operators General Insurance Company	
Watson G.	100	for Cote K.	1,725
	2,351	The Co-Operators General Insurance Company	
Manitoba Public Insurance Corp for Williams B.	1,391	for Hall M.	10,121
Manners L.	1,800	The Dominion of Canada General Insurance Co	
Maritime Brothers Ltd.	1,803	for Cameron D.	3,621
Martin A.D.	1,297	The Dominion of Canada General Insurance Co	
McLeod & Company in Trust for Schaffer D.	43,376	for Parsons C.	1,512
Mefford Auto.	1,082	The General Accident Assurance Co of Canada	
Micheal Motors.	1,675	for Ambrose B.	5,300
Missisquoi Insurance Co for Caseley B.	4,867	The Halifax Insurance Company.	\$ 875
Missisquoi Insurance Co.	\$ 2,519	Tupper T J.	289
Gallant N.	100		1,164
	2,619	The Personal Insurance Company for Carey M.	1,187
Morin R.	1,590	The Personal Insurance Company for Henderson M.	1,004
Murdock Group Inc.	3,333	The Personal Insurance Company.	\$ 2,862
Myers Leasing.	12,219	Jesperson S.	200
NASAG Co-operators Insurance.	2,865		3,062
O'Leary Pontiac Buick Ltd.	1,242	The Personal Insurance Company for Kenny M.	2,007
O'Sullivan Automotive.	15,426	The Personal Insurance Company for O'Hara T.	2,055
Ouellette & Palinka Barristers-Solicitors-Notaries		The Personal Insurance Company.	\$ 1,599
for Ouellette R.	9,500	Poirier R.	100
Patry Excavating.	6,337		1,699
Pontiac Truck Rentals Limited.	7,419	The Personal Insurance Company for Welsh F.T.	1,839
Pospisil D.	3,453	Tilden Interrent.	15,613
Portage La Prairie Insurance Co.	\$ 1,242	Tirecraft Corp.	1,049
Carr W & P.	200	Tremblay Y.	1,658
	1,442	Watkin A.	4,903
Promotuel Lanaudière for Dubois R & C.	1,483	Wawanesa Compagnie mutuelle d'assurance	
Rentway Truck Inc.	1,627	for Lebel R.	1,000
Rainville D.	5,939	Wellington Insurance Company for Gosling K.	1,257
Rideout W.F.	3,324	White G.	1,587
Roberge L.	2,976	Wigg D.	1,458
Royal Insurance Co of Canada		Wight A.	\$ 1,721
for MacInnis T.	\$ 1,055	Discount Car Rental.	290
Discount Car & Truck Rentals.	87		2,011
	1,142	Willett M J.	8,468
Saskatchewan Government Insurance.	1,469	Wolch, Pinx, Tapper, Scurfield in Trust	
Saskatchewan Government Insurance		for Schneider V M.	12,000
for Binns T.	1,716	Woodridge Lincoln Mercury.	1,575
Saskatchewan Government Insurance.	\$ 1,529	Woods Motors 1972 Ltd.	21,681
Bryden D.	500		
	2,029	Out-of-court settlement for injuries sustained	
Saskatchewan Government Insurance.	\$ 2,954	in an accident—	
Cuff J.	100	Garson Know & Macdonald in Trust for Cogswell L.	85,000
	3,054	Grease Harman & Company in Trust for Stinner S.	51,328
Saskatchewan Government Insurance		Hunter and Bean & Associates in Trust for Johnston P.	5,000
for Peart A.	1,853	MacLeod & Company in Trust for Wilcox S.	10,000
Saskatchewan Government Insurance.	\$ 1,077	Nixon Wenger Barristers & Solicitors in Trust	
Saskatoon Motor Products.	500	for Moyan R.	32,617
	1,577		
Scott N.	4,235	Settlement of claims as a result of	
Slone & Munroe Lawyers in Trust for Iseonor A.T.	8,500	personal injuries—	
SNA Société Nationale d'assurance		Air Ambulance Program for Maki M J.	2,349
for Desjardins R Y.	8,314	Boyne Clark Barristers & Solicitors in Trust	
Speedy Auto Glass.	1,534	for Arenburg B.	384,000
Sovereign General Insurance for Krisky A.	4,362	Cox Downie in Trust for Hum A.	10,500
State Farm Insurance.	1,750	D R Knight & Associates in Trust for Berg J R.	17,500
State Farm Mutual Automobile		Durland, Gillis & Parker in Trust for Caldwell L.G.	1,200
Insurance Company.	\$ 1,054	Eric A H Lim Professional Group for Fong A.	10,465
Duffy V.	125	Graydon & Hurley in Trust for Kain M.	18,500
	1,179	Greenfield, Gilmore in Trust for Comerford S.	14,479

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
James H Brown & Associate in Trust for Froehlich R	15,250	Dollar S C re: moving expense emergency	
Klebeck & Curtis in Trust for Hlady A	12,718	PMQ evacuation	1,000
Litwiniuk & Company in Trust for Limbaga D	19,000	Doucette F re: compensation agreement	4,500
Lussier K	2,000	Durand D re: redress of grievance	
McGrath Alexander & MacKenzie in Trust		administrative resolution	\$ 40,810
for Lake G F	17,670	Revenue Canada for Durand D	
McRoberts Law Office in Trust for Kusler T	2,500	re: administrative resolution	11,345
Ministry of Health for Kain M	1,576	Elderfield A N re: loss of interest	1,138
Mousseau DeLuca in Trust for Vanaspert M	25,867	Englehardt-Labonté E re: harassment	22,223
Olstead & Holekamp in Trust for Rickard C	2,063	H MacDonald Insurance Broker Ltd for	
Orlando & Hicks in Trust for Bailey A	29,000	135853 Canada Inc (O/P Harvey's)	
Steiner & Company in Trust for Augustine J	14,824	re: damage to drive thru	3,281
Settlement of claims for loss and/or damage		Haynes, Lally & Dalziel in Trust for	
to personal effects—		Saunders T C re: loss wages	
D'Anbello A	2,340	for wrongful dismissal	25,543
Desmarais Picard Garceau Pasquin in Trust	6,541	Lindsey Morden Insurance	1,500
Dufour D A	1,089	Lois M Sparling in Trust for Leach J L	
Oliver J M	5,983	re: false imprisonment	50,000
Whalen L P	3,068	Low Murchison in Trust for Grant P J	
Wulf R T A	2,012	re: wrongful deducted pay	1,016
Out-of-court settlement for termination of employment—		McCallum M G re: redress of grievance	2,503
Harris & Partners for Dennison J	30,000	Nelligan/Power in Trust for Bull G	
Damage to personal property—		re: alleged harassment	40,000
Alfred Boivin Inc	1,038	Ontario Ministry of Transportation	
American Eagle Insurance Company	40,571	for Bledowski T re: rescue service for	
Baldwin M E	1,800	motor vehicle accident	1,320
Bawden W K	1,755	Paquet M re: admin oversight	
Budget Rent A Car	21,637	separation benefits	\$ 7,550
Dalton E M	1,705	Re: separation benefits withheld in error	1,887
Elma Mutuel Insurance Co for Grewar A T	14,000	Pelletier, Lavoie, Boivin Barristers &	
Excavation Lassier Inc	9,000	Solicitors in Trust for Chouinard D	
I S R M Gan Canada for Émond J M L	2,270	re: language complaint	70,454
Knockaert D	2,845	Public Service Commission for Reil B	
L'unique Cie d'assurances Générales for Chagnon C	1,162	re: recruiting irregularities	5,000
La Capitale Cie d'assurance Générale for Doré A	2,306	Purkis W re: medical expenses	\$ 1,985
Lemieux P	1,077	Jason Roth & Associates for medical fees	462
Location Budget	1,801	Sauer P re: Supplementary Death Benefit	
Masters G	1,514	for estate	18,152
Municipalité De Piopolis	1,092	Scott & Aylen in Trust for Clairoux M	
Musée De La Défense Aérienne Bagotville	2,465	re: general damages	87,500
Norris W	1,178	Simard D re: loss wages	3,086
Pilotte J	3,877	The Stoney Band	250,000
Reding D F	1,387	Tractor K re: damage to rental equipment	
Sawatzky J	1,842	Exercise Waterleaf 95	32,391
Scott T M	4,250	Claims pursuant to the Canadian Human Rights	
Skyline Maintenance & Avionics	1,910	Act—	
Soverigan General Insurance Company		Beswetherick W	28,000
for Totem Lodge	1,625	Bourbonnais G	2,500
Damage due to flooding—		Bradley G W	53,375
de Muinck Keizer E P	2,885	Charbonneau M	1,500
Settlement of as a result of overflight by		Collier L	2,000
Canadian Forces Aircraft—		Cuming J	2,500
Bureau d'expertises Assureurs Ltée for Côté R	31,666	Foisy G	3,000
Les Fourrures Alain Côté	27,000	Gasse J	14,438
Pinsent W	2,375	Gendron A	1,000
Switzer L	3,700	Grenier G	53,000
Miscellaneous disbursements—		Lacey K	2,500
Ambrose B re: loss of income	1,280	Lambie J R	14,938
Beaul D G re: loss wages	\$ 18,713	McLaughlin C	5,265
Revenue Canada for Beaul D G	12,039	Munro L E	20,169
Boyne Clarke Barristers & Solicitors in Trust for		Pineau C	2,500
Arenburg B re: loss of income	25,000	Poitras D	77,363
Canadian Tire Corporation (Store #261)		Riley N	13,164
for Keene G J re: damage to light standard	6,800	Savard M A S	5,000
Commission Scolaire re: decontamination		Swan M	113,519
of firing range	20,485		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Tondreau P S	33,935	NATURAL RESOURCES	
Willmore J	65,773	Department	
Reimbursement of Canada's share with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—		ENERGY, MINES AND RESOURCES PROGRAM	
Government of Germany claims	1,092,373	Accident involving Crown, rented and/or private vehicles—	
Claims under \$1,000 (777)	237,289	General Accident Insurance Co.	3,314
	4,790,261	Canada Life Insurance Co.	13,872
NATIONAL REVENUE		Royal Insurance Ltd.	1,400
Inadvertent destruction of shipment of video cassettes—		Insurance Corporation of British Columbia	1,132
158074 Canada Incorporated	16,584	Theft and vandalism to a rented vehicle—	
Lost jewellery—		ACE Auto Leasing Ltd.	25,500
Abdi A M	1,203	Out-of-court settlement—	
Damage to sliding door of a van—		Longo N	30,000
Atterberry J	1,832	Settlement of a claim for damages caused by an explosion which resulted in a fire—	
Refund of U I premium received by the Department in error—		Neisen, Craig, Patterson, Lazanick, Adjusters Ltd.	10,730
D G Barker, Barker Terp Gibson Limited	1,150	Settlement of Claim against the Crown—	
Previous year's refund of U I premium received by the Department in error—		Name withheld ⁽¹⁾	10,000
Barker Terp Gibson Limited	3,220	Cancellation fee for vacation due to ministerial request—	
Leased pagers that were lost—		Laughlin K	3,391
Bell Mobility	6,656	Cancellation fee for courses—	
Payment of legal fees—		Learning International Ltd.	1,397
Brown I for Nielsen A	2,644	Compensation for damages to personal property caused by the landing of an helicopter—	
Damage to Roman Erlikh's personal effects—		Parson K L in Trust	3,753
Capp S	4,000	Claims under \$1,000 (6)	3,212
Automobile damaged as a result of a collision with a Crown vehicle—			107,701
Conrad D	1,676	PARLIAMENT	
Damage to shipment of personal effects at border crossing—		House of Commons	
Dutton Brock MacIntyre and Collier in Trust for Hasseljo S	1,050	Claims under \$1,000 (4)	680
Discharge of lien—		PRIVY COUNCIL	
Ford Motor Credit Corporation	2,814	Chief Electoral Officer	
Refund of U I premium received by the Department in error—		Claim for administrative costs for telephone service—	
Gibson M from Barker Terp Gibson Limited Consulting Engineers	1,150	Deschênes & Fils Ltée	1,530
Damage to an antique spoon tray—		Claims under \$1,000 (2)	772
Humphries W G	14,700		2,302
Damage to packaging during an inspection—		PUBLIC WORKS AND GOVERNMENT SERVICES	
Pebo Stones Corporation	6,875	Department (Public Works and Supply and Services)	
Outstanding warehousing charges—		SERVICES PROGRAM	
Schenker of Canada	6,000	Claim settlement—Belair Restoration (Ontario) Inc against PWGSC for Kingston Penitentiary—	
Damage due to the improper use of telephone numbers—		Belair Restoration (Ontario) Inc	85,000
Scotia Securities	6,487	Claim Settlement— Northern Comm Services Ltd against PWGSC—	
Damage caused to the union of Auditing Group by not collecting union dues—		Northern Comm Services Ltd & Thermo Coustics Ltd & Plaza One	115,000
Treasury Board Secretariat on behalf of PIPSC	3,757	Claim Settlement—	
Settlement of claims protected by a privacy clause (11 claims)	93,034	Raymond Portillo—Human Rights—	
Claims under \$1,000 (86)	15,763	Portillo R	48,126
	190,595		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claim Settlement—Central Automatic Sprinkler Ltd against PWGSC— National Revenue Taxation Central Sprinkler Ltd (off-set against taxes owing)	206,500	Claim Settlement—Vehicle damages at Notre-Dame garage— Paschalidis N	1,904
Claim Settlement—Jones and Manning and Associates against PWGSC— Jones and Manning and Associates	350,000	Claim Settlement—Personal injury at Portage II— Rochon J	1,014
Claim Settlement—M M C Limited against PWGSC— Correctional Service Canada for M M C Limited	40,500	Claim Settlement—Water damage at Booth Building— Schlieler G	2,660
Claim Settlement—MacIntosh C against PWGSC— personal injury— MacIntosh C	20,000	Claim Settlement—Water damage at Constitution Building— The General Accident Assurance	5,300
Claim Settlement—Canada Post Corporation against PWGSC— Canada Post Corporation	30,000	Prinzo T	3,642
Claim Settlement—Cys Scientific Instruments Ltd against PWGSC— Cys Scientific Instruments Ltd	7,799	Claim Settlement—Personal injury at Place D'Accueil— Pharand, Belanger, Leblanc	3,000
Claim Settlement—Davis & Company against PWGSC— Davis & Company	25,000	Claims under \$1,000 (32)	7,717
Claim settlement—Insurance Company of British Columbia against PWGSC— Insurance Company of British Columbia	3,097		1,952,923
Claim Settlement—Walter Dobroroisky against PWGSC— Dobroroisky W	1,838	REAL PROPERTY PROGRAM	
Claim Settlement—Woodland & Dick in Trust against PWGSC— Woodland & Dick in Trust	16,975	Claim Settlement—Boyle & Company against PWGSC— Boyle & Company	22,422
Out-of-court settlement of a claim from a sub-contractor Clair, Laplante, Côté, Corriveau & Associates in Trust— Clair, Laplante, Côté, Corriveau & Associates in Trust	3,000	Out-of-court settlement of a claim for work done not on contract— Lavery, DeBilly in Trust	47,500
Out-of-court settlement of a claim for additional work— Construction Cogerez Ltée	109,086	Claim Settlement—Personal injury at L B Pearson Garage— Bunning & Farnand in Trust for Leyla R	8,462
Damages for harassment complaint— Polson S	1,500	Claim Settlement—Delays on the transfer on the Pink Road Site— Canadian Museum of Nature	4,500,000
Compensation for mechanized work spread fertilizer on ground— Les Elevages EJS Inc	5,000	Claim under \$1,000 (1)	100
Claim for hidden defects—Sale of Crown property Cap-aux-meules— Bouchard J and Lussier D	18,974		4,578,484
Provide services for the participation of the Aboriginal Fire-fighter Team to the National Fire-fighter Competition— Kahnawake Fire Brigade	28,000	SUPPLY AND SERVICES PROGRAM	
CSST claim— Veillette P É file	1,246	Claim Settlement—Design changes on a special project— Reich & Petch Architects	49,603
Claim of perishable goods due to the breaking of the St-Augustin quay refrigerated warehouse— Relais Nordic Inc	3,149	Claim settlement—Insurance Company of British Columbia against PWGSC— Insurance Company of British Columbia	11,196
Damages caused to M Gilles Chiasson Group Commerce's vehicle— M Gilles Chiasson Group Commerce	2,896	Claim Settlement—Rights to market products derived from the original IIRPT software Kelly, Howard and Santini— Organization Metrics Inc	250,000
Claim—Lawsuit for not awarding a contract (lowest bidder)— CM Security Components	800,000	Claims under \$1,000 (2)	114
Claim Settlement—Blanchard N against PWGSC— Human Rights— Blanchard N	5,000		310,913
			6,842,320
		SOLICITOR GENERAL	
		Correctional Service	
		Canadian Human Rights Commission settlements— Uzoaba J	221,194
		Mulder G	3,000
		Compensation for injuries sustained— Lee J	12,000
		Ryder A	7,500
		Compensation for damaged items— Dépanneur des Arts	1,625
		Reynolds G	1,156
		Riddle J	1,872

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for work related issues—		Campbell Marr Barristers and Attorneys-	
Blanchette R	3,100	at-Law in Trust for Trupp P.	\$ 6,882
Lavoie S.	2,000	Manitoba Public Insurance Company	449
Kemping C.	2,500		
Settlement following a break in the telephone installation—		Carhart B.	\$ 3,991
Bell Canada	1,105	Lamb Ford Sales	138
Settlement of motor vehicle accidents—			
Personal Insurance Company Bérubé F.	4,016	Cooperators in Trust for Rogers L.	1,276
Ace Leasing Company Taylor R.	1,166	Corbett J.	1,346
Dupis R.	4,043	Delta Auto Body Ltd for Aklavik	
Chiasson P.	2,337	Housing Assn.	5,241
Beal T.	3,392	Delta Auto Body Ltd for GNWT-Dept	
Curtis J.	2,506	of Public Works.	1,782
Pelchat S.	2,849	Delta Auto Body for Driscoll R.	1,328
P Savard Entrepreneur Elec.	1,605	Dominion of Canada for	\$ 1,996
Begnoche A.	1,514	Chan J.	200
Heather O'Donnel Scott and York Insurance Co			2,196
Quinte Pest Control	2,534	Dowarsky & Company in Trust for Patel M.	1,500
Peace Hill Insurance Eileen Harris.	1,720	Dueck Film	13,514
Lahue J.	1,000	Dueck on Marine for Brunner Ulrich	1,794
Insurance Corporation of BC Hyatt L.	2,410	Eaton J.	7,427
Compensation for contract termination—		Eaves Toyota Limited for Reichert S.	3,075
E W Aboriginal Consulting	60,000	Economical Mutual Insurance Company	
Compensation for death of daughter by an escaped inmate—		for McNeil D.	2,000
Woodward L.	190,000	Economical Mutual Insurance Co for	
Compensation for lost items—		Vahrmeyer M.	1,042
Gravel F and Gravel R.	2,330	Family Insurance Group for Fairbairn S.	1,139
Dominique D.	1,200	Family Insurance Group in Trust	\$ 8,780
Bowman R.	1,967	Miller E.	182
Eglin D.	1,105		8,962
Compensation for relocation expenses		Finance Minister.	1,886
due to Central Removal delay—		General Accident Assurance Corp. of	\$ 11,181
Denver D.	1,687	Canada for White L.	1,122
Payment for funeral services for inmates—			12,303
Stoon Funeral Home	398	General Accident Assurance Company for	\$ 5,277
Scarborough Chapel	4,012	Sieben P.	250
Claims under \$1,000 (607)	83,285		5,527
	634,128	General Accident Assurance Company	
National Parole Board		for Trapp D.	1,615
Settlement of a claim out-of-court—		Glen R Kynuck Auto Repairs for Langille C.	1,466
Name withheld ⁽¹⁾	32,397	Glenn Autobody Ltd for Wright KC.	1,281
Royal Canadian Mounted Police		Griffin M.	2,445
Settlements for damages arising from		Groupe Commerce Compagnie	
vehicle accidents—		d'assurance for Langlois J.	3,150
Allan Christie's Body Shop for Thibault A.	1,173	Guardian Insurance Company for	\$ 4,386
Allianz Canada for Morehouse R.	2,883	Hatt Development Ltd	234
Allstate Insurance Company for Mercer F.	3,445		4,620
Anderson Nimegeers Law Office in Trust		Harbour View Collision Limited.	2,798
for Gross J.	13,000	Hardwick R.	1,442
Anderson Paul in Trust for Heath C.	10,000	Hebson G.	2,298
Arrow Auto Body Ltd for Trotta R.	4,249	Insurance Corporation of British Columbia	
Axa Insurance for Everett T.	6,324	for Abbott J.	4,930
Axa Insurance for Walbourne J.	4,187	Insurance Corporation of British Columbia	
B C Collision Ltd for Lusignan K.	1,065	for Au C.	9,112
Beaupre S.	3,188	Insurance Corporation of British Columbia	
Belair La Compagnie d'assurance for		for Barrick L.	2,345
Huneault D.	4,362	Insurance Corporation of British Columbia	
Berlinguette C.	2,402	for Byfield M.	5,538
Boreal Assurance Inc for Desmeules M.	1,305	Insurance Corporation of British Columbia.	\$ 1,257
Boreal Insurance Company for Walkowiak R.	2,487	for Canales A.	200
Boyd Autobody for Yeung H.	1,087		1,457
Bronson & Company in Trust for Smith T.	16,000	Insurance Corporation of British Columbia.	\$ 2,616
Brun L.	1,350	for Cassidy R.	150
Burke's Auto Body for Leet W.	1,653		2,766
		Insurance Corporation of British Columbia	
		for Chan M.	2,665
		Insurance Corporation of British Columbia	
		for Cheng E.	1,056
		Insurance Corporation of British Columbia.	\$ 1,351
		for Dol M.	500
			1,851

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		
Insurance Corporation of British Columbia for Dotti U	1,976	Insurance Corporation of British Columbia for Pope D	1,044
Insurance Corporation of British Columbia for Fischer R	1,077	Insurance Corporation of British Columbia for Reddy P	5,103
Insurance Corporation of British Columbia for Giles C	4,520	Insurance Corporation of British Columbia... \$ 5,528 for Reid G	500 6,028
Insurance Corporation of British Columbia... \$ 8,808 for Gladue F	1,200 10,008	Insurance Corporation of British Columbia for Smeddon M	7,252
Insurance Corporation of British Columbia for Greenfield S	1,307	Insurance Corporation of British Columbia for Smith S	1,380
Insurance Corporation of British Columbia for Hall R	2,799	Insurance Corporation of British Columbia for Spinks P	1,169
Insurance Corporation of British Columbia for Hegel R	1,628	Insurance Corporation of British Columbia for Spyridis G	\$ 1,499
Insurance Corporation of British Columbia... \$ 4,082 for Heikkila K	200 4,282	Auto Marine Electric Limited	300 1,799
Insurance Corporation of British Columbia for Hodgson D	3,792	Insurance Corporation of British Columbia... \$ 4,084 for Tsai G	200 4,284
Insurance Corporation of British Columbia for Horwood E	1,559	Insurance Corporation of British Columbia for Tumaitis H	1,176
Insurance Corporation of British Columbia for Huang C	2,212	Insurance Corporation of British Columbia for Tycholaz R	1,555
Insurance Corporation of British Columbia for Jaciente Investments	1,966	Insurance Corporation of British Columbia for White P	2,060
Insurance Corporation of British Columbia for Jamal P	4,493	Insurance Corporation of British Columbia for Williams C	2,403
Insurance Corporation of British Columbia for Kegay R	7,694	Insurance Corporation of British Columbia for Young K	3,390
Insurance Corporation of British Columbia for Kennedy J	2,652	J Shawn O'Toole in Trust for St. Coeur D	12,500
Insurance Corporation of British Columbia for Kitchen W	1,285	Kelowna Chrysler Dodge Ltd for Sanders M	3,272
Insurance Corporation of British Columbia for Kremer L	6,168	Large A	4,263
Insurance Corporation of British Columbia for Kucey L	3,108	Madden H	1,279
Insurance Corporation of British Columbia for Kupaik P	1,762	Manitoba Public Insurance Corp for Kingdon B	2,428
Insurance Corporation of British Columbia for Lang D	8,216	Manitoba Public Insurance Corp for Attley H	1,585
Insurance Corporation of British Columbia for Lawrie R	1,325	Manitoba Public Insurance Corp for Bannon S	2,239
Insurance Corporation of British Columbia for Lopatinsky B	3,503	Manitoba Public Insurance Corp for Carter E	\$ 3,027
Insurance Corporation of British Columbia... \$ 1,611 for McInerney D	225 1,836	P & L Auto Body	205 3,232
Insurance Corporation of British Columbia for Mann R and Salsman R	2,107	Manitoba Public Insurance Corp for	\$ 2,468
Insurance Corporation of British Columbia for Mudliar B	2,690	Desaulniers E	125 2,593
Insurance Corporation of British Columbia for Neely E	4,010	Manitoba Public Insurance Corp for Friesen E	1,010
Insurance Corporation of British Columbia for Olsen D	1,505	Manitoba Public Insurance Corp for Manfredi L	1,275
Insurance Corporation of British Columbia... \$ 958 for Ottens K	200 1,158	Manitoba Public Insurance Corp for	\$ 1,817
Insurance Corporation of British Columbia... \$ 805 for Overington C	200 1,005	Patrick M	400 2,217
Insurance Corporation of British Columbia... \$ 5,256 for Phelan I	249 5,505	Manitoba Public Insurance Corp for Sanderson N	1,528
Insurance Corporation of British Columbia... \$ 2,911 for Price G	180 3,091	Manitoba Public Insurance Corp for Shineton M	4,831
		Mission Auto Body for Anderson R	2,534
		Nelson (City of)	1,519
		Neyelle G	1,165
		Nioka Enterprises	2,870
		O'Neill Rozenberg in Trust for Black M	5,000
		Pederson R	1,042
		Ranger Transport	2,108
		Regal Auto Refinishing Ltd for Zechel P	1,048
		Royal Insurance Company of Canada	\$ 3,117
		Foulds R	500 3,617
		Ruhr Adjusters Incorporated for Dotti U	1,442
		Salsman R	2,050

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance		Crease Harman & Co in Trust for	
for Albers B	1,668	for Hughes D	\$ 170,000
Saskatchewan Government Insurance		Summit Rehabilitation Inc	2,300
for Belcourt D	1,536		172,300
Saskatchewan Government Insurance	\$ 5,350	Danylin & Company in Trust for Belanger B	12,000
for Betnar B	715	David A McMillan in Trust for	\$ 105,100
	6,065	Dodge D & Dodge S	95,100
Saskatchewan Government Insurance		David A McMillan in Trust	7,500
for Freisen H	2,273		207,700
Saskatchewan Government Insurance		David H Pihl & Associates in Trust	
for Guenther C	2,700	for Gagnon I	10,500
Saskatchewan Government Insurance		Dorman Baird Bernardino Baker & Baker	\$ 7,853
for Guest S	1,062	in Trust for Morley D	18,000
Saskatchewan Government Insurance			25,853
for Linklater M	1,059	Dowarsky & Company in Trust for Patel M	1,500
Saskatchewan Government Insurance	\$ 3,052	Farris Vaughan Wills & Murphy in Trust for	
for McCutcheon J	387	Grimmon D and McDonell R	46,000
	3,439	Fiona M.G. Imrie in Trust for Hatfield B	13,500
Saskatchewan Government Insurance		Forbes Roth Basque in Trust for Leblanc R	19,000
for Morin H	1,206	General Accident Association Company of	
Saskatchewan Government Insurance		Canada in Trust for Snyder M	1,318
for Northway Janitorial Services Ltd	1,042	Hallgren & Company in Trust for Deveau J	
Saskatchewan Government Insurance		& Deveau B	9,975
for Obey B	9,600	Insurance Corporation of British Columbia	
Saskatchewan Government Insurance	\$ 2,136	for Campbell M	12,922
Patterson T	500	Insurance Corporation of British Columbia	
	2,636	for Ilo S	3,000
Saskatchewan Government Insurance		Insurance Corporation of British Columbia	
for Whitchawk D	1,267	for Peterson M	19,369
Smith L	4,814	Kersell B	5,475
Smith M	1,500	Lagimodiere R	\$ 9,400
Spinks P	1,200	Manitoba Public Insurance Corp	1,666
State Farm Insurance Company for Green D	1,669	Manitoba Health	659
State Farm Insurance Company for Do V	2,432		11,725
State Farm Insurance in Trust for Ouhleda N	2,482	Larson Baron in Trust for Comer N	10,000
Stuart D	1,006	Leitcher & Murray in Trust for Penny T	8,879
Thrifty Canda Ltd	16,782	Machida Mack shewchuk in Trust	
Tilden Car Rental Inc	9,420	for MacDonald K	27,898
Treiber B	1,408	McVea Wikham & Bishop in Trust	
Vance D	1,701	for Giroux K	9,000
Waterbury Newton & Johnson for Fraser E	8,500	Maitland & Company in Trust for Stacey A	8,500
Wawanesa Mutual Insurance Company		Manitoba Insurance Company in Trust	
for Muir K	1,159	for Knott M	2,172
Wood C	1,919	Maryn Jensen In Trust for	\$ 10,000
Zurich Canada for Bruneau L	1,570	Ilyrman C & Chorbajian J	6,344
Zurich Canada for Langlais L	1,848		16,344
Settlements for injuries arising from motor		Matthews M	3,000
vehicle accidents—		Maynes Mahoney & Tremblay in Trust	
AB Paige & Co in Trust for Desjarlais C	6,000	for Galliah G	10,700
AH Senyk in Trust for Gorman R	14,500	Mockler Perters Oley Rouse & Williams	
Alta Motor Association for Kersell B	7,629	in Trust for Finnamore C	3,000
Arklie K	5,000	Moxham B	\$ 10,000
Arne Hertz Silverman in Trust for Blom T	5,500	Moxham B	3,000
Becker Mathers in Trust for Davies D	7,000		13,000
Bishop & Company in Trust for Urcullu H	5,248	Pierre Tremblay & Associates in Trust	
Boyle & Company in Trust for Austin A	37,680	for Fillier I	65,019
Boyle & Company in Trust for		Ramsay Thompson Lampman in Trust for	
Vanderzande H	6,343	Simpson A	24,325
C Robert Kennedy in Trust for Brooks C	6,681	Robert Doran in Trust for Gibson P	\$ 12,285
Carr Harris & Company in Trust for Hamid A	5,000	Robert Doran in Trust	3,972
Charlton & Buxton in Trust for Fong T	7,500		16,257
Cherrington Minten Easington Kearl	\$ 4,000	Rowe M	\$ 1,926
Critchley in Trust for Noel-Bergeron L	40,000	Fraser-Burrard Hospital Society	1,737
Chicoine & Billesberger in Trust for Florek K	29,000	Insurance Corporation of British Columbia	477
Collins & Associates in Trust for Rogers W	1,734		4,140
		Saucier & Company in Trust for Tremblay N	
		& Horwood E	6,500
		Sequin Landriault & Lamoureux in Trust	
		for Perron D	19,553

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Simpson & Company in Trust for Yuen P	8,675	Muir Sinclair & Company in Trust	
Smith Evans in Trust for Hiltz R	54,000	for Chamberlain A	1,500
Washington Mahody in Trust for Oster A	28,000	Perreault G	1,585
Worthington Simm & David in Trust		Settlement for personal injury and/or	
for Carlson D	4,000	pain and suffering—	
Worthington Simm & David in Trust		Worthington Simm & David in Trust	
for Gold D	10,750	for Jeffery J	6,750
Worthington Simm & David in Trust		Worthington Simm & David in Trust	
for Gregory J	15,329	for Newcombe D	10,500
Worthington Simm & David in Trust \$	8,455	Worthington Simm & David in Trust	
for Pledest M	13,000	for Vukelic D	8,015
Worthington Simm & David in Trust		Settlement for breach of contract—	
for Wallace D	12,237	Cassels Brock & Blackwell in Trust	
Zatlyn Holash Arnot in Trust for Janke K	8,000	for Doe J	20,000
Settlements for physical injuries and/or		Settlement for loss of income, pain	
mental stress—		& suffering—	
Beament Green Dust in Trust for Williams W	10,000	Desjarlais B	1,200
Chouinard & Company in Trust for Vukelic D	50,000	Merchant Law Group in Trust for Diduck J	40,792
Farnes J	10,000	Nova Scotia Department of Transportation &	
Milner Fenerty in Trust for Benson K	26,883	Communications Div for Richard D	2,446
Verne D	1,580	Robertson Stromberg Barristers &	
Verne J	2,130	Solicitors for Wiggins L and Wiggins S	20,000
Settlement for damage or loss to property—		Settlements re civil litigation—	
B C Hydro	3,247	Haubrich Bordon Trach & Carls in Trust	
Bathurst Mechanic Plus Limited for Mallet M	2,050	for Ingram C	2,000
Boucher N	1,875	Milne Selkirk in Trust for Nikon A	3,000
Canadian Pacific Limited	2,508	Rosenberg & Rosenberg in Trust for	
Dzyngel B	1,003	Lewis D & Lewis M	66,667
Ferguson Gifford in Trust for Burns D	4,000	Loss of/injury to domestic livestock—	
Finance & Corporate Relations Ministry of	12,668	Bebee R	1,200
Gallant D	1,182	Good G	1,183
Garnier S	1,018	Westvicw Veterinary Services	2,078
Greeley V	7,517	Reimbursement of costs—	
Highway (13) Transport Ltd.	1,887	Dostaler R	5,000
Kelowna City of	2,340	Loss on sale of residence—	
Langley Corp of the Township	1,866	Atyed E	1,686
Maniapik L	1,087	Warner Scarborough Herman & Harvey in Trust	
McLeod B	1,000	for Schock S	35,000
McNally S	7,000	Settlement for loss, destruction & damage	
Minister of Finance Prov of New Brunswick	3,185	to Exhibits—	
Nova Scotia Power	2,154	Glen Orris, QC in Trust for Hahn D	1,900
Paramount Towing	6,630	McFarlane W	2,628
Pickering Hydro	1,755	Penner E	1,091
Saler E \$	2,500	Tessier B	2,052
Snow City Leisure for Saler E	797	Settlement for harassment charge—	
Simms G	1,917	Stacey C	13,900
Social Services for Isaac B & Clysdale R	6,492	Sweetapple C \$	3,000
Theriault J	2,772	Chalker Green and Rowe in Trust	1,178
Theriault P	2,772	Chalker Green and Rowe in Trust	1,053
Settlement for personal injury, assault,		Chalker Green and Rowe in Trust	276
unlawful arrest, excess force, damages—		Settlement of Human Rights dispute—	
Allan W Watchorn in Trust for Ferguson C	5,000	Brar Y	10,000
Boyle & Co in Trust for Vanderzande H	15,000	Claims under \$1,000 (377)	100,240
C Keith Aartsen in Trust for Moyou G	5,000		2,728,649
Campbell & Co in Trust for Tremblay J	4,000		3,395,174
Chesterley & Dreyer in Trust for Davey D	8,271		
Garson R	3,500		
Hope Heinrich in Trust for Murray I	21,000		
James H. Cluff in Trust for Heppner R	9,750		
James W Jardin in Trust for Thomsen M	20,000		
Karam Greenspon in Trust for Rufiange B			
& Rufiange P	40,000		
Kowarsky & Company in Trust for Galle A	1,000		
Lister & Associate for Greyeyes J	352,423		

TRANSPORT

Department

Compensation for damages to vehicle due to
lime deposit—

Anassis E	1,828
Freemont L	2,051
Fulford J	1,841
Hakim M	1,140

Payments of claims against the Crown—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damages to vehicle due to gate arm malfunction — Wilson D	1,132	Compensation for damages to rental car — Hertz (Gestion Merkur Inc)	3,850
Compensation for damages to aircraft due to deer on runway — Borden & Elliott in Trust for Newell Aviation	45,673	Myers Leasing Services Ltd	1,195
Compensation for damages to aircraft due to slippery conditions — Canadian Air Lines International	3,580	Tilden Car Rental Inc	3,316
Compensation for personal injury as a result of a fall — Thomson Rogers in Trust for Horth K	4,000	Compensation for damages relating to a motor vehicle accident at Calgary International airport prior to transfer — MacLeod Dixon in Trust for Estabillio M, McMahon L, Rudio R	21,129
Compensation for damages due to flood in terminal — Smithbrooks	1,689	Accident involving a Crown vehicle — Brunswick Chrysler Plymouth Ltd for Sproul M	1,479
Compensation for personal injury as a result of a fall — Air Canada Cloutier P & Fournier G	5,000	General Accident Insurance for Banks M	1,138
Air Canada for Dugas JP	5,400	Lombard Insurance for MacDormand E	6,003
Atwood Shaw Lebina for Pile T	10,358	Zurich Canada Insurance for Ashe C	3,611
Galligan and Mavis in Trust for Ducharme H	9,056	Compensation for damages to aircraft — Aikins MacAuley and Thorvaldson for Air Canada	200,000
Hall Ray and Buttton in Trust for McCloskey HJ	3,000	Ottawa Aviation Services	3,077
JM Peter Firestone and Associates in Trust for Thompson R	43,000	Compensation for settlement of claim for Workmens Compensation Board — Thomson Dorfman Sweatman for Workmens Compensation Board and McLaughlin D	16,300
Lerner and Associates in Trust for Williams R	2,500	Settlement of complaint concerning a loss due to non hiring — Bernatchez A	3,570
Macdonald and Freund Barristers in Trust for Nanji S	13,386	Payment for lien settlement — Deco Interiors Ltd	1,165
Palmer O'Connell Leger Roderick for Yan Lee M	50,000	Kenroc Building Materials	1,045
Compensation for reimbursement of legal fees — W Daniel Newton for Murphy C	1,583	Compensation for settlement of claim regarding salary on appointment — Name withheld ⁽¹⁾	2,338
Compensation to farm property for airport runway extension — Humberview farm	13,580	Compensation for settlement of grievance — Name withheld ⁽¹⁾	10,660
Compensation for damages to private vehicle by snow plow — Assurances Générales des Caisses Desjardins for Morin G & Richard F	3,188	Name withheld ⁽¹⁾	6,249
Metro General Insurance for Blundon WJ	2,819	Payment of compensation under the Canadian Human Rights Act— Name withheld ⁽¹⁾	4,000
Compensation for damages to trees on private property — Findlay J&N	4,000	Claims under \$1,000 (73)	22,484
Compensation for damages to all terrain vehicle by Transport equipment — Fox K and Northern Store	7,651		558,922
Compensation for damages to courier truck by airport security gate — Buffalo Express Courier Service	1,018	TREASURY BOARD	
Compensation for damages to vehicle by Transport equipment — Brae Mar Auto Body Ltd for Norris T	1,313	Secretariat	
Chevrolet Oldsmobile for Reeve A	3,199	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Compensation for damages to rental car by Transport equipment — Terra Rent A Car	2,028	Settlement of harassment complaint— Name withheld ⁽¹⁾	1,000
Tilden Inter Rent	1,300	VETERANS AFFAIRS	
		Department	
		VETERANS AFFAIRS PROGRAM	
		Payment made in settlement of claim resulting from injury— Walker G	11,384
		Compromise settlement regarding pension penalty— Name withheld ⁽¹⁾	10,000
		Claim under \$1,000 (1)	50
			21,434
		Total	21,086,445

⁽¹⁾ Name withheld in accordance with terms of settlement.

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD			
Department			
Compensation for expenses incurred—		Compensation for loss of personal property—	
Ford D O	500	O'Handley S	240
Compensation for stolen property—		Beaulieu L.J.	130
Turner B A	250	Hoper E	272
Indemnity for a seed exportation company due to		Compensation for loss of potential revenues—	
a permit which did not meet requirements—		La Relève du Poète Jomphe Inc	30,000
Semence Gripon Inc. St-Urbain, Québec	177	Compensation for loss of income due to suspension	
Employee's stove sold in error—		of trapping in new national park—	
Sontag B	500	Belrose A	3,081
Travel advance stolen—		Craigie A	2,919
Toms S	112	Golden L	9,178
Compensation settlement for grievance hearing—		Nixon M	22,983
Lowden S	1,000	Pirie I	2,423
Payment to a mediator for services—		Richie B	19,596
Swift Current Mediation	100	Wardrop L	1,652
Compensation for damages to eyeglasses		Wardrop R	5,652
while employee on duty—		Wipp A	11,994
Langevin P	225	Wipp J	16,096
Compensation for damages to clothing		Wipp W	1,624
while employees on duty—		Compensation for employment termination—	
Ianni M	243	Klementis P	56,044
Kovats M	127		186,990
Richardson G	198	Canadian Radio-television and Telecommunications	
Young Dr C	324	Commission	
Compensation for damage to rental motor vehicle as a result		Payments under \$100 (2)	17
of United Way fund raising car wash—		National Archives of Canada	
Wollenschlager B	287	Compensation for damaged clothing (TB 941836)—	
Compensation for damage to rental motor vehicle while		Wallot JP	172
employee on travel status—		Payment under \$100 (1)	46
Bell T	207		218
Payments under \$100 (13)	709	National Battlefields Commission	
	4,959	As a result of an amendment to the 1980 Regulation	
ATLANTIC CANADA OPPORTUNITIES		governing grants to municipalities, the National	
AGENCY		Battlefields Commission is authorized to make	
Department		ex gratia payments totalling \$2.4 million to these	
Compensation made to cover legal fees incurred by		municipalities over a period of four years from	
third party, Barry Smyth Walsh—		1992-93 to cover grants that might have been	
White, Ottenheimer and Baker	4,813	made during the period from 1985—	
CANADIAN HERITAGE		City of Quebec	2,385,453
Department (Communications)		City of Sillery	7,096
CORPORATE MANAGEMENT			2,392,549
SERVICES PROGRAM		National Library	
Reimbursement for three pairs of shoes stolen from		Payment under \$100 (1)	22
working premises —		Public Service Commission	
Pacheco L	374	Compensation for damage to clothing—	
Payments under \$100 (2)	79	Biron-Lange B	128
	453	Chevrier J	242
PARKS CANADA PROGRAM		Compensation for broken eyeglasses—	
Compensation for damage to a vehicle—		Rochon D	110
Wyatt W	2,154	Payments under \$100 (4)	183
Hertz Corp	952		663
			2,580,912

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITIZENSHIP AND IMMIGRATION			
Department			
Compensation for loss or damage to personal property—		Compensation for loss of personal effects while performing duties—	
Sharp G	326	Aurel D	192
Antonio A	300	Cowan D	149
Lacombe D	285	Drapeau D	192
Payments under \$100 (12)	700	Fraser D	2,669
	1,611	Mountford M	870
		Rose DC	4,098
		Salisbury I	107
Immigration and Refugee Board of Canada		Compensation for personal effects damaged and destroyed in accident—	
Payments under \$100 (3)	113	Frechet A	691
	1,724	Fry G	211
		McQuinn I	585
ENVIRONMENT		Musseau L	293
Compensation to replace 50 percent of the cost of a torn by accident in the office—		Schwab P	639
Bertrand S	200	Compensation for damage to eyeglasses broken on the vessel Gerald Joseph—	
Reimbursement of legal fees for private counsel during a harassment case—		Chevrier A	279
Name withheld ⁽¹⁾	2,229	Compensation for damage to camera equipment—	
Compensation for damaged personal property—		MacIntosh B	304
Lamontagne M	325	Compensation for personal effects stolen while on duty—	
Replacement of eyeglasses—		Balfie B	535
Crichton A	314	Compensation for seizure of salmon—	
Compensation for damage to clothing and footwear while attempting to take sample of spilled diesel from tanker cars—		Legere HP	800
Buerfeind K	170	Compensation for reimbursement of the Enterprise Allocation Access Fees—	
Compensation for harassment—		Conpak Seafood Inc	1,532
Name withheld ⁽¹⁾	25,000	Compensation for damages to vessel and fishing gear—	
Payment under \$100 (1)	91	Kitson R	553
	28,329	Zaprozan J	250
		Compensation for damages to vessel while towing another vessel—	
FINANCE		Robertson D	1,209
Auditor General		Payments under \$100 (8)	340
Compensation for personal items stolen while on a business trip—			19,774
Hong M	300		
Difference in exchange rate and bank charges for payment of membership fees—		FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
International Organization of Supreme Audit Institutions	284	Department	
	584	Compensation for additional car rental costs incurred by Passport Office's clients—	
FISHERIES AND OCEANS		Sztylka A	235
Department		Compensation paid for rescheduled vacation plans—	
Compensation for damages of personal effects while on duty—		Willis A	1,000
Caruana VJ	145	Reimbursement for items stolen—	
Dahlgren DA	404	Pichette MM	984
Forest Power Sports for Running G	250		2,219
Galbraith S	215		
Hooker E	104	Canadian International Development Agency	
Huot J	346	Compensation for the incurring of car rental expenses in Ethiopia—	
Leonard K	439	Rothschild J	1,544
Matthews E	675	Compensation for damages to clothing—	
Roy Y	156	Benoit D	160
Slaunwhite R	160	Payments under \$100 (3)	146
Thompson V	119		1,850
Toohy K	263		4,069

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH		LABOUR PROGRAM	
Department (National Health and Welfare)		Compensation for loss of personal belongings on travel status—	
HEALTH PROGRAM		Boyle T.	350
Compensation for Canadians infected with HIV from blood or blood products from 1978 onwards — (TB 813738 and TB 821428) (128 payments).....	3,850,000	INCOME SECURITY PROGRAM	
Compensation for personal items stolen from Pikangikum Nursing Station—		Compensation for legal fees re: an appeal to the Federal Court—	
Durston C.	800	Scarizzi D.	6,518
Daunette T.	250	Compensation for replacement of a stolen coat—	
Compensation for damage to clothing—		Moran D.	150
Bertrand A.	134		6,668
Murphy A.	280	Canada Labour Relations Board	
Compensation for humanitarian reasons—		Payment of fees associated with the resolution of internal Board matters—	
Name withheld ⁽¹⁾	2,000	Scott and Aylan.	62,042
Payments under \$100 (3)	142		76,749
	3,853,606		
HUMAN RESOURCES DEVELOPMENT		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department (Employment and Immigration)		Department	
CORPORATE SERVICES PROGRAM		INDIAN AND INUIT AFFAIRS PROGRAM	
Compensation for fire damage to clothing—		Compensation for damaged vehicle—	
Fougere M.	134	Pentinio V.	605
Compensation re: violation ticket for pre-trip inspection—		Marcotte L.	446
Barthel C.	102	Reimbursement of verifiable costs of belongings left behind by the High Arctic Inuit Relocates who moved back to Inukjuak from the High Arctic communities of Resolute Bay and Grise Fjord—	
Replacement of stolen money re: Russian Fellowship Tour—		Makivik Corp (TB 823774)	95,335
Issaeva G P.	412	Employment-related claim for harassment, employee being no longer with the department—	
Sankova N V.	668	Name withheld ⁽¹⁾	500
Payments under \$100 (7)	374		96,886
	1,690		
EMPLOYMENT AND INSURANCE PROGRAM		INDUSTRY	
Compensation for suitcase stolen while on government business—		Department	
Efford I.	215	INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM	
Compensation for study abroad not permitted by the Unemployment Insurance Act—		Compensation for stolen bag—	
Delpeau P.	356	Van Rosmalen T.	293
Sall I.	240	Payments under \$100 (6)	375
Tremblay D.	206		668
Compensation for not stopping union dues deductions on time—		SERVICES TO THE MARKETPLACE PROGRAM	
Gauvreau M.	403	Compensation to replace an outfit—	
Pagé S.	511	Bourque Y.	140
Compensation for costs incurred due to not promptly advising a client of the cancellation of his training course—		Payment under \$100 (1)	47
Maltais M.	225		187
Stipend paid to three non-government employees for completion of the "work placement" portion of their Adult Education Program—		Canadian Space Agency	
Breadner L.	370	Compensation for theft in vehicle—	
Jay W.	315	insurance deductible—	
Wight T.	225	Hamed S.	200
Compensation for damage to clothing—		Moses P.	200
Poole B.	150	Trudel J.	200
Payment for grievance claim BC 96 - 23 re: handicapped parking—		Compensation for harassment grievance—	
Murphy M.	1,400	Kenshole H.	10,000
Compensation for replacement of a stolen coat—		Payment under \$100 (1)	50
Lavigne D.	685		10,650
Payments under \$100 (12)	698		
	5,999		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
National Research Council of Canada		Financial compensation—	
Compensation for damaged clothing and personal effects—		Aubert J.	1,535
Allegretto E.	126	Beaul D G.	2,500
Gagnon S.	69	Bertrand D.	945
Hackett P.	242	Blais S.	198
Hardwick D.	138	Bilodeau E.	244
Loiselle T.	329	Boivin J J.	242
Vanderhoeck T.	103	Casault F.	363
Williams B.	200	Cherry S.	328
Compensation for damage to a vehicle—		Choquette J P.	223
Monsour M.	344	Cote J.	435
	1,551	Deschenes J.	487
	13,056	Despins R.	278
		Desroches M.	2,727
		Dugas A.	209
		Durand M.	2,238
		Ellis S W.	3,135
		Gagne J.	270
		Gagnon J.	1,599
		Gartner H.	734
		Gilbert A.	2,485
		Graveline J L G.	360
		Guillemette J.	567
		Guimond F.	972
		Hoppe K W.	397
		Hutchings S.	4,717
		Lacoste-Asmis C.	849
		Ladouceur J B P.	350
		Larouche F.	470
		Larose M W.	112
		Latreille F.	497
		Lerner & Associates In Trust for Thomson R.	3,779
		Mailhot S.	1,791
		Marcil A.	185
		Martel A.	767
		Meloche L.	100
		Michaud K.	114
		Miller J C R.	148
		Oanh V U.	3,774
		Odgers D W.	2,500
		Orichiefsky Y.	706
		Parenteau D A.	151
		Paquette J F P.	130
		Parrott A.	185
		Pfander H W B.	129
		Reber I E.	830
		Sanford P G.	565
		San Francisco Port Commission.	21,495
		Smart T.	180
		St Pierre Y.	253
		Thibeault J.	524
		Thibodeau J.	621
		Thomson R.	19,664
		Tousignant M.	995
		Town of Bosanquet.	675
		Truefit W.	185
		Ubranowicz W.	653
		Webster J.	943
		Wertwyn R.	105
		Wright S.	2,416
		Payments under \$100 (44).	2,459
			175,552
JUSTICE			
Department			
Compensation for wrongful conviction—			
Attorney General of Ontario.	250,000		
Garnishment (computer error)—			
Court of Queens Bench.	1,900		
Payment under \$100 (1).	21		
	251,921		
Supreme Court of Canada			
Purchase of eye glasses—			
Laniel J.	185		
Tax Court of Canada			
Payment under \$100 (1).	30		
	252,136		
NATIONAL DEFENCE			
Department			
Compensation for damages to personal property—			
Attagutsiak J.	605		
Champagne J.	664		
Evans R.	2,477		
Fieglar A R.	397		
Gowan S R.	377		
Hesford A J.	445		
Lancaster P C.	2,035		
Northwest Motors.	1,823		
Rajah A.	25,012		
Renaud B.	154		
Residence windows broken.	351		
Simcoe & Erie Group for Clements K B.	1,689		
Torrens T.	35,760		
Compensation for loss of personal property—			
Allard F.	193		
Dallaire R A.	1,063		
Dufamel J S J.	300		
Fedi W.	1,038		
Harper R N.	270		
MacDonald A.	1,950		
Compensation for losses during a break-in—			
Ouellet D.	193		
Settlement for severance pay—			
Loss of wages—			
Morel K O.	431		
Loss of interests—			
Girard A.	410		
Warwick D.	427		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL REVENUE			
Damage to Customs inspector's vehicle parked in government building lot—		Reimbursement of linen slacks due to a tear from a desk drawer—	
Armstrong T	116	Smoliga D	125
Vehicle damage—		Damaged shoes—	
Ashmead D	231	Stowe L	135
Contact lenses lost while entering a taxi during extreme weather conditions—		Error in use of telephone number on brochures causing salary expenses to respond to queries—	
Burridge D	239	Ryan G S Dr	165
Damage as a result of a vehicle accident—		Clothing damaged as a result of a faulty toner cartridge—	
Cohoe J	265	Tucker N	123
Deductible for a broken windshield—		Payments under \$100 (87)	5,826
Crossman B	100		11,750
Employee's eyeglasses were run over in truck lane at border—			
Crosswhite L	184	NATURAL RESOURCES	
Damage to a leather jacket rendering it unrepairable—		Department	
Demarcia A	500	ENERGY, MINES AND RESOURCES	
Damages as a result of a coat ripping on an elevator—		PROGRAM	
Duquette G	175	Replacement of glasses damaged at work—	
Five pairs of pants damaged with acid—		Cristovic A	150
Gagné M	126	Stacey A	241
Vandalism to employee's vehicle—		Svitek S	115
Gauthier G	201	Compensation re grievance No. 166-2-25260—	
Reimbursement for considerable time and effort as a result of a misunderstanding relating to an assessment—		Ramsden H C	9,000
Hanson R	250	Compensation for torn jacket while at work—	
Replacement cost for damaged personal effects—		Klimeczak J	126
Hickey C	120	Compensation for family inconvenience caused as a result of inadequate Crown housing—	
Cancellation and booking fees reimbursed for a previously approved time sharing arrangement—		Beckett E	2,000
Joudrey S	172	Compensation for damaged sport jacket at work—	
Portion of theft of cash from auditor conducting departmental business at a taxpayer's office—		Burnett C	532
Kanjer S	350	Compensation for damaged compass while on field trip—	
Damaged coat while on duty—		Haggart J W	125
Latour N	200	Payment for immigration interview and medical examination—	
Damaged shirt and coat—		Li Mao Wen	1,342
Laizon G	140	Payments under \$100 (5)	455
Damaged clothing—			14,086
Methot L	110	FOREST PROGRAM	
Damage due to loss of cargo registration—		Compensation for contents of purse that were stolen—	
Norbert J	200	Kyostia D	200
Coat damaged while on duty—		National Energy Board	
Phillips T	181	Compensation for personal losses while in travel status—	
Baggage lost at airport; when located suit was ruined with water—		Caron G	150
Pranjivan V	354	Harvie I	155
Damage to floor tile caused by employee in the exercise of duty—		Payments under \$100 (2)	90
RC Marble and Tile	784		395/
Reimbursement for the cost of eyeglasses lost during work related activity—			14,681
Roche D	164	PARLIAMENT	
Clothing damaged on duty—		House of Commons	
Schilder S	105	Compensation for replacing a coat damaged on the Wellington Building escalator—	
Seized goods destroyed in error—		Sigouin N	320
Shirmohammed F	109	Payments under \$100 (2)	188
			508

10.20 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation to employees for GSMIP expenses on conversion from provincial to federal employment—		Corner R	116
Anderson A	146	Crampton J	299
Eastland T	101	Dauk PC	324
O'Connell	102	Dupuis M	650
Robertson S	142	Dupuis P	137
Payments under \$100 (51)	2,458	Edwards L	455
	322,239	Girard M	128
Royal Canadian Mounted Police		Gould J	260
<i>Authority—PC 1991-8/1695</i>		Guspondarchuk P	2,000
Damage to glasses or contacts—		Harriman R	251
Andres B	224	Hearty W	262
Angell R	203	Kocon J	169
Batrum B	151	Landry S	564
Brochu Y	109	Lewicki J	115
Chartier A	125	Lewicki N	115
Chin S	168	Livingston R	198
Dallaire R	102	Lymburner W	105
Dewsbury R	115	MacLeod	283
Forster D	242	Martindale G	184
Forsythe W	150	Marvin S	171
Gillis F	140	McAllister P	105
Graham P	140	McLaughlan D	495
Hall L	193	Meester R	3,190
Jones D	118	Montpetit R	245
Knight CW	166	Nowalsky W	215
Kusmack C	307	Reece D	168
Loewen D	259	Richard M	130
MacDonald JG	180	Rioux G	154
MacGregor K	286	Rogers G	205
Marion A	200	Salters S	231
Martens W	183	Selvig LV	150
McKernan TA	148	Shinkaruk GM	134
McPherson M	269	Simonson P	969
Omoto G	155	Stelter D	200
Parnell W	164	Tremblay G	148
Pellitier A	137	Uy E	215
Poirier J	215	Van de Walle L	574
Roberge E	112	Wall R	1,200
Roussel S	211	Whitfield J	130
Sangster RJ	171	Damage to private property—	
Schagena M	110	Aizer Contracting Inc for Clark W	1,005
Schiffner D	190	Bordt S	200
Seibel D	140	Bourassa G	1,309
Sheppard S	120	Brown's Repair Shop Ltd for Schroeder H	182
Shinkaruk G	140	Canmore General and Auxiliary Hospital and Nursing Home	199
St. Pierre J	438	Dene Tha Housing Program for Providence D	359
Tuckey JS	125	EGM Painting & Decorating Services for Grand Fork Hotel	420
Wadden A	164	Finley P	320
Watchorn B	355	Frontier School Division	221
Watts P	122	Hammerman Industries for Leckie S	441
Damage to personal apparel/effects—		Harris S	2,835
Alarie R	139	Karpes WCA	877
Bayles M	234	Meicor Realty Management Services Inc	924
Baylin RD	193	Mercer G	186
Beaudoin R	257	Modern Windows & Siding for Bromley B	341
Bergerman M	754	Moyeur E	1,625
Bloxham BW	199	Office Municipal D'Habitation de Hull	1,360
Boudreau D	114	Paradis L	479
Budgell R	300	Randall's Consulting Sales & Service for Carriage Lane Estates	607
Chartrand D	137	Thompson J	500
Clement G	109	Wong S	176
Clennett B	560		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Damage to personal vehicle—		TRANSPORT	
Barrett H	170	Department	
Biden W	500	Compensation for the loss of personal items while on	
Blevins JA	218	duty—	
Bott K	139	Adamic P	185
Boughen T	475	Armstrong A	561
Brown C	177	Filippi G	300
Creasser R	200	Kenny J	1,383
Dolan A	1,360	McVeigh G	525
Doyle M	2,865	Compensation for damages to personal effects while	
Fraser B	1,315	on duty—	
Gulaga K	500	Dormody K	175
Hopkins K	440	Everett S	125
Lamouelle R	1,017	Gandhi B	350
Maddaford R	749	Hemphill L	677
Priest J	100	Nauffis L E	110
Roy K	734	Touensard A	491
Sotheran B	100	Compensation for personal trip cancellation due to	
St Coeur C	311	operational requirements—	
Thrifty Location d'Auto for Hainault P	156	Gilmore W	406
Whiting P	1,119	Parij W T	406
Wright W	175	Wilson G	599
Loss of Money due to Seizure/Towing of Vehicle—		Compensation for damages to rental car—	
Richard R	108	Discount Car Rental	500
Sommerfeld D	500	Tomlinson Pontiac Buick	1,595
Damage to Pagers—		Compensation for cancellation of Pearson International	
Cantel Paging	200	Airport transfer settlement—	
Cantel Paging	400	Goudge S in Trust	1,561,000
Settlements for work related injuries—		Compensation for damages to a private	
Lawrence S	254	aircraft due to a jet blast by	
Pelletier R	223	department aircraft—	
Reimbursement of costs—		Payer M	2,088
Chalifoux L	325	Compensation for damages to private vehicle while	
Lacombe N	300	on duty—	
Minister of Finance	750	Bellefeuille M	250
Village of Midway Corporation of the	7,584	Estabrooks P A	200
Loss of Money—		Compensation for reimbursement of monetary penalty—	
Brown D	111	Wenham G	250
Payment pursuant to transfer costs—		Compensation for damages to farm	
Alexander S	3,140	by aircraft—	
Coolidge G	4,789	Samuel J L	2,500
Compensation for expenses/wages—		Accident involving a Crown vehicle—	
Brault A	115	Manitoba Public Insurance for Ballany J	1,333
Girardeau J	1,807	Skarylar T	485
Haworth T	107	Compensation for grievance settlement—	
Meadows H	2,000	Savary S	2,000
Mowbray S	600	Name withheld ⁽¹⁾	30,000
Saunders M	1,635	Name withheld ⁽¹⁾	15,000
Stoner M	115	Payments under \$100 (16)	807
Negotiated Settlement—			
Sutherland R	10,000		1,624,301
Loss on sale of residence—			
Buckner J	971		
Loss of/Injury to Domestic Livestock—			
All Mobile Veterinary Services for Nohr A	152		
Tilbury N	465		
Payments under \$100 (107)	5,282		
	95,206		
	417,445		

Ex gratia payments—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
TREASURY BOARD		VETERANS AFFAIRS	
Secretariat		Department	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		VETERANS AFFAIRS PROGRAM	
Compensation as directed under the <i>Human Rights Act</i> —		Payment in lieu of separation benefit —	
Bigney J.	500	Moncrieff C.	12,214
Currie A.	500	MacDonald L.	18,827
Jennings D.	500	Payment of funeral home expenses for veteran	
Johnston S.	500	who died while on pilgrimage to Holland—	
Lavergne P.	500	Monuta Funeral Home.	3,223
Lebeau R.	500	Payment to reimburse for loss due to error in	
Moreau M.	500	processing severance pay—	
Rodgers L.	500	Rive DN.	3,900
Sarson L.	500	Reimbursement for electric razor stolen in	
Smart R.	500	Departmental Hospital—	
Tremblay L.	500	D'Artois G.	160
Compensation in lieu of severance pay		Compensation for personal property loss	
for prior service—		resulting from Office break-in—	
Boyce G.	15,793	Brown J.	176
Compensation on compassionate grounds in lieu		Kmyta D.	124
of surviving spouses allowance (TB 823136)—		Tam C.	114
Ellis F.	5,000	Payment to cover child care expenses—	
Héroux-Mertens B.	7,500	Ivey T.	120
Katzenberger Z.	5,000	Payments under \$100 (13)	488
Paterson A.	7,500		39,346
Compensation for income tax payable on a damage		BUREAU OF PENSIONS	
claim—		ADVOCATES PROGRAM	
Gorman M.	400	Payment to former employee in lieu of	
	46,693	overtime—	
		Thompson E.	170
			39,516
		Total	10,839,432

(1) Name withheld in accordance with terms of settlement.

Court awards

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		JUSTICE	
Department		Department	
<i>Authority—New Brunswick Supreme Court E/C/197/88 & E/C/247/88</i>		<i>Authority—Federal Court of Canada #T-2322-94</i>	
Compensation for improper testing of potato seeds which contained Bacterial Ring Rot—		Order to settle Plaintiff's action for wrongful dismissal (breach of employment contract) from Justice - Vancouver—	
Hughes, Campbell and Associates in Trust for Green Acre Farms Ltd.	564,378	Payable to : Smith and Hughes (Anez F)	5,000
Smith, Townsend in Trust for Beaulieu C, Givskud M, Hansen K & R and Ouellette Seed Farms	2,517,318		
<i>Authority—Federal Court of Canada T-3188-90</i>		NATIONAL DEFENCE	
Legal costs associated with challenging the implementation of mandatory registration of the pesticide TCMTB-Buscan 30 WB—		Department	
Murray Lott in Trust for the Pulp and Paper Workers of Canada, Local 8	10,258	<i>Authority—Federal Court T-1879-93</i>	
	3,091,954	Cost awarded with respect to grievance against DND—	
		Osler, Hoskin & Harcourt Barristers & Solicitors in Trust for Drapeau M W	
		863	
		<i>Authority—Alberta Queen's Bench Court #9303-0905</i>	
		Cost awarded with respect to alleged malicious prosecution—	
		Ackroyd, Piasta, Roth & Day Barristers & Solicitors for Forster K	
		14,244	
		<i>Authority—Federal Court T-1215-89</i>	
		Cost awarded with respect to collision—	
		Nordpol/Kootenay	
		169,312	
		<i>Authority—Nova Scotia Queen's Bench Court # T-2587-95</i>	
		Cost awarded with respect to wrongful dismissal—	
		re: ration costs for McFarlane W B	
		35	
		184,454	
CITIZENSHIP AND IMMIGRATION		NATIONAL REVENUE	
Immigration and Refugee Board of Canada		<i>Authority—Ontario Provincial Court C11450</i>	
<i>Authority—Federal Court Award 92-A-7174</i>		Beach, Renee	
Taxation of Costs—		2616-95	
Rocco Galati in Trust for Perez J		Provenzano, McMillan in Trust	
6,742		Lacroix Cam Protectors Inc.	
		3,494	
		<i>Authority—Federal Court of Canada T-182-89, T-181-89</i>	
		Burchell, MacAdam & Hayman in Trust	
		Fancy, Bernard & Dorothy.	
		500	
		<i>T-820-90</i>	
		Crease, Harman and Company in Trust	
		Wellburn, WG.	
		1,945	
		<i>T-1448-83</i>	
		Davis & Company	
		Canadian Imperial Bank.	
		78,540	
		<i>T-989-89</i>	
		Davies, Ward & Beck in Trust	
		Kaneff Properties	
		4,047	
		<i>T-2712-91</i>	
		Lancaster, Mix & Welsh in Trust	
		Brown, Charles A.	
		1,914	
		<i>T110-86, A-358-89</i>	
		Levy, Joseph.	
		1,000	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
INDIAN AND INUIT AFFAIRS PROGRAM			
<i>Authority—Federal Court Award T-1678-88</i>			
Whether contracted-out employees are Public Servants—			
Payment of salary and benefits			
Thomas W C and Pequis Band			
103,013			
INDUSTRY			
Department			
INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM			
<i>Authority—Ontario Court Award TO 159108</i>			
Payments of costs of a claim as a result of a Competition Act—			
Davies, Ward & Beck in Trust for Consolidated			
Fast Freight Forwarders			
35,000			

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
94-2106(IT)/I, A-141-95		92-604(IT)G	
MacLeod, Dixon		Cassels, Brock & Blackwell	
Mann, Randy	693	Smith, Winsome E	1,590
T-1479-90		84-1149(IT)	
Mosseau, Guy	479	Chown, Cairns in Trust	
A-899-92		Kamin, Howard	584
Ogilvy Renault		95-1388(IT)/I	
Hydro-Quebec	12,194	Cole, Ralph	100
T-1922-87, A-449-92		91-277(IT)G	
Thorsteinssons in Trust		Collette, Guy J	
Friesen, Jake	27,167	Sanford, Lorraine	2,918
T-2332-93		94-2940(IT)/I	
White, Gene R	750	Craig, Gareau, Keen, Despatie, Markell	
A-652-94, A-653-94, A-654-94		Landriault, James R	163
Wildeboer, Rand, Thomson, Apps		86-2010(IT)O	
Tonne, E. (et al)	5,810	Daigle, Bernatchez, Dumas	
Authority—Tax Court of Canada awards and court		Roy, Jean	500
costs with respect to the Income Tax Act		93-1435(IT)/I	
Authority—Awards:		David R Abbey Professional Corporation	
93-3281(IT)G, 93-3282(IT)G		Shapka, Brenda Ellen	704
Alan W. Pope in Trust		92-2282(IT)G, 93-302 (IT)G	
Pope, Alan W & Linda F.	1,477	Davies, Ward & Beck in Trust	
91-1082(IT)		Rostland Corporation	13,774
Aird & Berlis in Trust		89-2922(IT)O	
Dunleavy, Francis	3,250	Downs, Paul M	
94-3135(IT)/I		Smith, William C	500
Armstrong, Byron	400	94-1941(IT)G	
93-2693(IT)/I		Dumoulin & Boskovich	
Armstrong, Nikolich		Capadouca, Anthony P.	2,493
McAnulty, Thomas Stephen	870	Capadouca, Anthony P.	120
92-524(IT)G, 92-525(IT)G		95-116(IT)/I	
Aston, Berg, Kennedy & Morrissey in Trust		Felesky, Flynn	
Meddaoui, Sue	2,697	Verbonac, Sheila	571
Meddaoui, Ilouria	2,023	94-435(GST)/I	
94-1965(IT)/I		Felesky, Flynn	
Baker, Fred A A		O A Brown Ltd	1,100
Bernstein, Martin	681	92-2509(IT)G, A-507-94	
90-3656(IT)O		Felesky, Flynn	
Baker, Fred A A		Bowens, Richard N	4,504
Renz, Adolph	375	90-3209(IT)O	
91-1405(IT)G, 91-1406(IT)		Felesky, Flynn	
Barry & O'Neil in Trust		Jacobson, Tom O	1,341
Deters, Arno & Ingeborg	3,100	89-1002(IT)O	
93-1300(IT)		Felesky, Flynn	
Cain, Lamarre, Wells		Pearson, Donald E	3,401
Lalancette, Tony	1,438	88-1879(IT), 88-1880(IT)	
88-1059(IT)O		Felesky, Flynn	
Carr, Allan J	2,965	Cockrane, William J &	
95-2385(IT)/I		Jerram, Walter	2,147
Carson, Gross & McPherson in Trust		92-1785(IT)G	
Henry, Ramawattie	400	Fraser & Beatty in Trust	
93-3348(IT)G		Wollitzer, Guenter	2,945
Cassels, Brock & Blackwell in Trust		95-47(IT)/I	
The Frechat Computer Development	1,500	Giffen & Partners in Trust	
93-1264(IT)G		Guerette, April	1,448
Cassels, Brock & Blackwell in Trust		94-2596(IT)/I	
Monaghan, Lawrence JW	4,047	Gordon, Alan	129

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
92-994(IT)/G		92-718(IT)	
Gowling, Strathy & Henderson in Trust		Mandell, Pinder	
Franke, Dieter	1,250	Parenteau, David Joseph	2,637
92-2458(IT)/G, 92-2459(IT)/G, 92-350(IT)/G		92-1539(IT)/G, 92-1594(IT)/G	
Griffin, Toews, Maddigan		Meighen, Haddad & Co	
Przeziorka, Lavina	200	Szakaly, Sandor & Ilona	3,159
Buffalo, Lefa	200	94-2322(IT)/I	
Thomas, Kenneth Carl	600	Mellor & Anderson	
95-1042(IT)/I		Johnson, Julia Ann	711
Harris, Sheaffer in Trust		95-1051(IT)/I	
Yacyshyn, Lorne	800	Micheal McMahon Law Corporation	
95-340(U)/I		Ferguson, Dorothea	1,441
Harvey, Clara Rita	462	93-1080(IT)/I, 93-1081(IT)/I	
93-2290(GST)/I		Miller, Thomson in Trust	
Hleck, Kanuka, Thuringer		Reid, Pamela M	820
Kanuka, Hleck (et al)	650	94-1590(IT)/G	
94-2627(IT)/G, 94-2625(IT)/G		Milner, Fenerty	4,364
Jain, Ramesh & Sujata	800	93-1206(IT)/G	
94-432(IT)/I		Nazarevich & Koziak	
Jason, Robert R		Wynnyk, Janice Diane	2,409
Wichartz, Marilyn	650	92-2598(IT)/G	
93-1328(IT)/G		Osler, Hoskin & Harcourt in Trust	
Keyser, Mason, Bell in Trust		Midland Transport Limited	7,225
Karakas, Mike	2,026	95-2368(IT)/I	
94-879(IT)/G		Pearlman & Lindholm	
Koffman, Birnie & Kalaf		McKenzie, James	950
Vieira, Fred	4,594	94-2594(IT)/I	
95-575(GST)/I		Peddle, Francis K.	
Laprairie, Maurice	600	Arsenault, Francis J	770
93-259-(IT)/I, 93-279(IT)/I		94-3035(IT)/I, 94-3036(IT)/I	
Lerner & Associates		Pyne, Richard G (in Trust)	
George, Eloise Adell & Gerald	349	Ver, Artemio & Aida	650
92-1930(IT)/G		89-325(IT), 89-326(IT)	
Linke, Elisabeth	448	Pyne, Richard G	
93-647(IT)/G		United Colour and Chemicals Limited	1,190
McCarthy, Tetrault		94-1620(IT)/I	
Dairy Queen Canada Inc.	30,776	Redekopp & Associates	
94-2281(IT)/I		Taylor, Gord	700
McDougall, Ready		94-1248(IT)/I, 94-1249(IT)/I	
Wilson, George W	787	Rendina & Craven	
91-786(IT)/I		Hall, Gavin & Johanna	1,087
McDougall, Ready		92-2158(IT)/G, 92-2159(IT)/G, 92-2160(IT)/G,	
Sokwaypnace, Charles	2,310	92-2162(IT)/G, 92-2163(IT)/G, 92-2164(IT)/G,	
94-2792(IT)/I		92-2166(IT)/G, 92-2167(IT)/G, 92-2168(IT)/G,	
McGarry, Ronald	25	92-2170(IT)/G, 92-2172(IT)/G, 92-2174(IT)/G,	
94-1888(IT)/I		92-2175(IT)/G, 92-2177(IT)/G, 92-2178(IT)/G	
McLachlan, Wilcox & Ducharme		Robin, Appleby & Taub	
Lamondin, Wallace	763	Swansea Shopping Centre	
94-1956(IT)/I		Limited Partnership Bryon Alexandroff	18,094
MacPherson, Leslie & Tyerman		91-1669(IT)/G	
Gitche Gumee Consultants Ltd	1,956	Rowe, Bob	
91-1966(IT)/G, 91-1964(IT)/G,		Harris Steel Group Inc	6,401
91-1965(IT)/G, 91-1963(IT)/G		91-1425(IT)/G	
Maiocco & Di Gravio		Rusnak, Balacko, Kachur & Rusnak	
Di Renzo, Estate of Antonio (et al)	15,052	Maccala, Dale	4,602

Court awards—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
93-565(IT)G		PUBLIC WORKS AND GOVERNMENT SERVICES	
Scott & Aylen in Trust		Department (Public Works and Supply and Services)	
Laplanche, Guy	1,700	SERVICES PROGRAM	
93-2130(IT)G		<i>Authority—Justice - 15332-2</i>	
Shuh, Cline & Grossman in Trust		Settlement in contract dispute—	
Peters, Hubert Jack	1,500	Milner Fenerty - In Trust for Artic Tire	3,886
93-1003(IT)G		<i>Authority—Federal Court Award T-2921-91 and Justice E61198</i>	
Shuh, Cline & Grossman in Trust		Settlement for not accepting low bid—	
Feldgajcer, Oleg	1,700	Cook Duke Cox - In Trust for Carl Muller Const	7,500
94-2982(IT)I, 94-2983(IT)I		<i>Authority—Federal Court of Appeals A-641-92</i>	
Sinotte, Renette & Raymond	404	Compensation for the approval of a sand-pit—	
94-1074(IT)I, 94-1075(IT)		TEKMIN Inc (Degrandpre Godin)	111,282
Sinclair, Gerald J		<i>Authority—Department of Justice #317633</i>	
& Phillips, Donna J	40	Settlement of dispute Gerry Lowrey Ltd—	
94-1025(IT)G		Osler, Hoskin and Harcourt	7,700
Siskind, Cromarty, Ivey & Dowler in Trust			130,368
Martin, Ernest B	1,382	REAL PROPERTY PROGRAM	
94-1852(GST)I, 94-1854(GST)I, 94-1853(GST)I		<i>Authority—Justice - 94-0683</i>	
Snyder & Company		Settlement in contract dispute—	
B J Northern Enterprises Ltd (et al)	1,400	Mullin Demeo Dalsin - DJR Contracting	1,409
89-1741(IT)		<i>Authority—Justice - 1765-011</i>	
Smith, Lyons, Torrance, Stevenson & Mayer		Slip and fall accident at Sinclair Centre—	
Sliwinski, Henry	2,667	Law Office of Finklestein	17,088
92-2569(IT)G			18,497
Stewart & Cooper in Trust			148,865
Tingley, Howard	2,000		
94-2606(IT)I		SOLICITOR GENERAL	
Sutherland, Behiel, Weber & Will		Correctional Service	
Pratchler, Agnes	500	<i>Authority—Federal Court Award T-1277-86</i>	
92-1859(IT)G		Payment of damages due to claimant	
Thorsteinssons in Trust		being placed in segregation—	
Jasani, Bharat K	1,595	Hefflerman Y in Trust for Brandon G	8,367
94-404(IT)I		<i>Authority - Court of Appeal of Ontario</i>	
Veltri, Tony	433	<i>Court File No 93-CU-66340 CM</i>	
91-1759(IT)G, 92-2822(IT)G		Payment for damages and costs relating to	
Waren S. Rapoport, Shibley, Righton		an assault on the claimant by an inmate—	
Kalef, Harvey	8,567	Dutton Brock MacIntyre and Collier in Trust	
94-492(GST)I		for Schamotta Mrs J and family	891,064
Waterous, Holden, Amey & Hitchon			899,431
Davey, James S	703	Total	4,856,130
94-2927(IT)I			
White, Michele	150		
93-1521(IT)			
William D. McCarthy in Trust			
Dumbrell, Michael	2,181		
	361,671		

SECTION 11

1995-96

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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Federal-provincial shared-cost programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE AND AGRI-FOOD				
Department				
Big Game Crop Damage Compensation Program .....	...	...	...	...

Canada/Manitoba partnership agreement on municipal water infrastructure.....	...	...	...	...

	...	...	...	348
Canada/Saskatchewan Agri-Food Innovation Agreement .....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water- based economic development.....	...	...	...	...

Contributions to 4-H clubs.....	8	8	14	9
	8	8	15	9
	<i>141</i>	<i>113</i>	<i>224</i>	<i>123</i>
Crop insurance and waterfowl.....	92	1,004	349	2,213
	84	1,386	376	2,229
	<i>1,053</i>	<i>21,084</i>	<i>5,223</i>	<i>19,271</i>
Crops Sector Companion Program .....	...	...	...	...

Economic and regional development agreements .....	...	136	2,630	627
	1,436	1,381	4,632	348
	<i>6,501</i>	<i>27,545</i>	<i>33,040</i>	<i>31,451</i>
Enhanced Income Protection for Producers of Edible Horticulture Products .....	...	...	...	...

Grape and wine sector adjustment agreements .....	...	...	...	...

Green plan	140	323	283	328
	247	192	350	326
	<i>443</i>	<i>597</i>	<i>907</i>	<i>832</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	...	...	314	...	...	314	...	...	314
...	...	...	314	...	...	314	...	...	314
...	...	8,380	...	...	...	8,380	...	...	8,380
...	...	2,746	...	...	...	2,746	...	...	2,746
...	...	20,802	...	...	...	20,802	...	...	20,802
...	...	...	150	...	...	150	...	...	150
...
...	...	...	150	...	...	150	...	...	150
...	...	...	759	...	...	759	...	...	759
...	...	...	608	...	...	608	...	...	608
...	...	...	1,809	...	...	1,809	...	...	1,809
...	...	...	3,437	...	...	3,437	...	...	3,437
...	...	...	1,675	...	...	1,675	...	...	1,675
...	...	...	6,437	...	...	6,437	...	...	6,437
10	58	21	23	29	15	195	...	...	195
9	62	22	24	30	16	203	...	...	203
138	1,156	390	429	523	229	3,466	...	...	3,466
16,254	24,214	18,119	61,832	35,585	3,894	163,556	...	...	163,556
16,433	23,940	18,264	67,087	27,627	4,375	161,801	...	...	161,801
230,664	386,547	350,113	1,261,595	852,262	69,981	3,197,793	...	...	3,197,793
...	...	...	54,500	...	...	54,500	...	...	54,500
...
...	...	...	54,500	...	...	54,500	...	...	54,500
6,360	...	...	...	926	...	10,679	...	...	10,679
8,767	...	...	...	3,643	...	20,207	...	...	20,207
31,657	...	12,797	13,169	8,676	19,555	184,391	...	...	184,391
...
...	2,381	...	...	...	767	3,148	...	...	3,148
...	2,381	...	...	...	767	3,148	...	...	3,148
...
...	...	...	...	...	81	81	...	...	81
236	45,683	...	...	...	13,967	59,886	...	...	59,886(f)
4,525	4,690	2,207	4,440	3,237	1,321	21,494	...	...	21,494
5,131	6,944	...	...	9,449	1,442	24,081	33	47	24,161
12,896	14,793	2,207	4,440	16,067	3,603	56,785	33	47	56,865

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Gross revenue insurance plan .....	...	1,803	354	628
	...	1,563	466	1,129
	...	9,801	2,303	4,798
National farm business management program	105	189	152	138
	217	187	334	321
	619	511	552	646
National soil conservation program .....	...	...	...	...
	...	...	130	...
	100	750	490	1,168
Net Income Stabilization Account	38	1,076	439	621
	26	608	232	553
	148	3,836	1,286	1,567
New Brunswick Debt Refinancing Program .....	...	...	...	114

	...	...	...	114
Payments in connection with the <i>Farm Income Protection Act</i> Transition programs for Red Meats .....	...	...	...	...
	...	181	209	124
	...	181	209	124
Rabies indemnification program .....	...	...	...	...

	...	...	...	5
Tobacco diversification plan .....	...	...	...	...
	...	...	87	...
	...	4,900	566	141
Total ministry	383	4,539	4,221	4,678
	2,018	5,506	6,831	5,039
	9,005	69,318	44,800	60,240
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Department				
Cooperation agreements	22,835	14,479	23,653	22,709
	31,738	14,465	17,209	28,248
	132,463	51,031	56,345	110,100
Economic and regional development agreements .....	...	...	...	...
	...	...	251	...
	28,486	42,757	48,457	37,027
Total ministry	22,835	14,479	23,653	22,709
	31,738	14,465	17,460	28,248
	160,949	93,788	104,802	147,127

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
34,266	37,195	19,424	(55)	5,622	628	99,865	...	...	99,865
57,771	62,699	69,600	142,134	62,278	1,978	399,618	...	...	399,618
250,200	340,748	384,059	902,975	566,683	12,569	2,474,136	...	...	2,474,136
627	1,687	526	1,481	1,180	415	6,500	...	...	6,500
1,666	2,330	747	1,638	1,384	445	9,269	...	...	9,269
4,147	9,423	2,950	6,695	5,374	1,624	32,541	...	...	32,541(f)
...
...	...	...	...	...	...	130	...	...	130
5,195	9,763	6,638	20,828	13,735	2,365	61,032	...	...	61,032(f)
838	28,001	20,828	45,538	23,876	4,763	126,018	...	...	126,018
769	14,171	11,371	117,647	15,935	1,414	162,726	...	...	162,726
4,031	82,997	66,102	279,043	95,420	11,437	545,867	...	...	545,867
...	...	...	...	...	...	114	...	...	114
...
...	...	...	...	...	...	114	...	...	114
(33)	20	...	2	13	...	2	...	...	2
5,250	3,510	2,080	1,106	2,566	288	15,314	...	...	15,314
5,217	3,530	2,080	1,108	2,579	288	15,316	...	...	15,316
1	22	1	...	...	...	24	...	...	24
1	45	6	...	...	...	52	...	...	52
229	2,337	53	18	1	...	2,643	...	...	2,643
...	1,185	...	...	...	...	1,185	...	...	1,185
...	502	...	...	...	...	589	...	...	589
3,217	39,557	...	...	...	...	48,381	...	...	48,381(i)
62,848	97,072	69,506	172,107	70,468	11,036	496,858	...	...	496,858
95,797	116,584	104,836	332,233	122,912	10,806	802,562	33	47	802,642
547,827	938,915	848,191	2,553,510	1,561,320	136,385	6,769,511	33	47	6,769,591
...	66	...	...	...	...	83,742	...	...	83,742
...	...	...	...	...	...	91,660	...	...	91,660
...	66	...	...	...	...	350,005	...	...	350,005
...
...	...	...	...	...	...	251	...	...	251
...	...	...	...	...	...	156,727	...	...	156,727
...	66	...	...	...	...	83,742	...	...	83,742
...	...	...	...	...	...	91,911	...	...	91,911
...	66	...	...	...	...	506,732	...	...	506,732

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
CANADIAN HERITAGE				
Department (Communications)				
Alberta partnership agreement on culture .....	...	...	...	...

Canada/British Columbia development agreement on communications and cultural industries .....	...	...	...	...

Canada/Saskatchewan partnership agreement on culture .....	...	...	...	...

Economic regional development agreements .....	...	...	...	...
	906	218	618	445
	<i>1,688</i>	<i>5,191</i>	<i>1,480</i>	<i>998</i>
New Brunswick cooperation agreement on culture .....	...	...	...	274

	...	...	...	274
Newfoundland cooperation agreement on culture	846	...	...	...
	846	...	...	...

Nova Scotia cooperation agreement on culture .....	...	...	524	...

	...	...	524	...
Official language in education program	3,048	1,599	8,530	20,648
	4,989	1,659	7,968	25,373
	<i>59,423</i>	<i>30,282</i>	<i>104,864</i>	<i>473,907</i>
Prince Edward Island cooperation agreement on culture .....	...	49	...	...

	...	49	...	...
Promotion of official languages .....	...	...	...	...

Western arctic visitor centre agreement .....	...	...	...	...

Winnipeg development agreement on culture .....	...	...	...	...

Total ministry	3,894	1,648	9,054	20,922
	5,895	1,877	8,586	25,818
	<i>61,957</i>	<i>35,522</i>	<i>106,868</i>	<i>475,179</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	158	...	158	...	...	158
...
...	158	...	158	...	...	158
...	888	888	...	...	888
...
...	888	888	...	...	888(1)
...	231	...	...	231	...	...	231
...
...	231	...	...	231	...	...	231(1)
...
...	308	746	75	3,316	...	...	3,316
63,279	26,001	18,725	4,598	3,592	75	125,627	...	...	125,627(f)
...	274	...	...	274
...
...	274	...	...	274
...	846	...	...	846
...
...	846	...	...	846
...	524	...	...	524
...
...	524	...	...	524
53,918	73,275 ⁽²⁾	10,279	14,365	13,815	9,459	208,936	3,978	1,119	214,033
67,591	92,175	11,110	11,186	13,011	10,860	245,922	1,134	1,162	248,218
1,965,425	1,519,283	150,624	129,004	156,271	168,258	4,757,341	13,698	11,627	4,782,666
...	49	...	...	49
...
...	49	...	...	49
...
115,880	115,880	...	...	115,880
228,380	228,380	...	...	228,380(f)
...
...	100	...	100
...	100	...	100(f)
...	...	87	...	...	...	87	...	...	87
...
...	...	87	...	...	...	87	...	...	87
53,918	73,275	10,366	14,596	13,973	10,347	211,993	3,978	1,119	217,090
183,471	92,175	11,110	11,494	13,757	10,935	365,118	1,234	1,162	367,514
2,257,084	1,545,284	169,436	133,833	160,021	169,221	5,114,405	13,798	11,627	5,139,830

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT				
British Columbia Intergrated Federal/Provincial Water .....	...	...	...	...

Canada/Newfoundland agreement—Respecting water management	154	...	...	...
	318	...	...	...
	522	...	...	...
Canada/Newfoundland climate network expansion agreement	76	...	...	...
	78	...	...	...
	974	...	...	...
Canada/Nova Scotia water and economy agreement .....	...	...	93	...
	...	...	53	...
	...	...	146	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...

Contaminated sites remediation program .....	...	...	437	139
	1,985	39	903	457
	2,581	39	1,454	1,558
Crop depredation .....	...	...	...	...

Economic and regional development agreement(ERDA) .....	...	...	262	...
	...	...	2,436	...
	...	...	5,475	...
Flood damage reduction				
British Columbia .....	...	...	...	...

Flood forecast (<i>Canada Water Act</i>) .....	...	...	...	35
	...	...	...	47
	...	...	...	180
Flood risk mapping	87	...	10	20
	128	...	...	20
	1,399	...	699	1,879
Fraser River flood control .....	...	...	...	...

James Bay Consulting committees on environment .....	...	...	...	...

Meteorological observing stations .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	32	32	...	...	32
...
...	32	32	...	...	32
...	154	...	...	154
...	318	...	...	318
...	522	...	...	522(f)
...	76	...	...	76
...	78	...	...	78
...	974	...	...	974
...	93	...	...	93
...	53	...	...	53
...	146	...	...	146
396	396	...	...	396
391	391	...	...	391
4,324	4,324	...	...	4,324
1,576	661	12	...	1,600	...	4,425	...	...	4,425
4,171	1,634	349	140	548	...	10,226	...	...	10,226
16,543	20,458	421	725	6,714	1,490	51,983	...	30	52,013(f)
...
...	...	125	234	199	5	563	...	...	563
...	...	3,943	6,807	7,427	61	18,238	...	...	18,238(f)
...	262	...	...	262
...	2,436	...	...	2,436
...	5,475	...	...	5,475(f)
...	223	223	...	...	223
...
...	223	223	...	...	223
...	35	...	...	35
...	47	...	...	47
...	180	...	...	180
283	119	...	519	...	...	519
360	...	3	28	605	162	1,306	...	...	1,306
13,039	8,742	1,753	2,183	2,551	1,162	33,407	...	...	33,407
...
...	294	294	...	...	294
...	73,126	73,126	...	...	73,126(f)
95	95	...	...	95
95	95	...	...	95
1,276	1,276	...	...	1,276
...
...	20	...	20	...	...	20
...	152	...	152	...	...	152(f)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
North American Waterfowl Management Plan .....	...	...	...	...

Ottawa River regulation .....	...	...	...	...

Peace, Athabasca and Slave Rivers study (Northern River Basin) .....	...	...	...	...

Protection and clean-up of St-Lawrence River .....	...	...	...	...

Pulp and paper .....	...	...	...	...

Sustainable management program for the Fraser River Basin .....	...	...	...	...

Water quality monitoring agreements	140	62	...	85
	197	70	...	122
	1,716	428	...	548
Water quantity survey agreement	312	17	83	149
	307	17	78	107
	3,963	742	2,383	4,290
Weather radio network	43	...	24	6
	43	...	24	6
	984	...	710	344
Total ministry	812	79	909	434
	3,056	126	3,494	759
	12,139	1,209	10,867	8,799

FISHERIES AND OCEANS**Department**

Burrard Inlet Environmental Action Plan .....	...	...	...	...

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation	3,571	...	...	...
	3,513	...	...	...
	9,465	...	...	...
Cooperative agreement for fishing industry development	1,118	...	...	...
	485	...	...	...
	1,603	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	175	285	245	4	709	...	...	709
...
...	...	175	285	245	4	709	...	...	709
87	70	...	...	...	...	157	...	...	157
108	72	...	...	...	...	180	...	...	180
1,081	920	...	...	...	...	2,001	...	...	2,001
...	...	...	...	789	...	789	...	...	789
...	...	...	...	1,260	...	1,260	...	...	1,260
...	...	...	...	4,730	...	4,730	...	...	4,730
2,500	...	...	...	...	...	2,500	...	...	2,500
2,500	...	...	...	...	...	2,500	...	...	2,500
15,210	...	...	...	...	...	15,210	...	...	15,210
300	...	...	...	...	166	466	...	...	466
300	...	...	...	...	107	407	...	...	407
600	...	...	...	...	273	873	...	...	873
...	...	...	...	...	1,634	1,634	...	...	1,634
...	...	...	...	...	102	102	...	...	102
...	...	...	...	...	1,843	1,843	...	...	1,843
...	...	...	...	...	...	287	...	...	287
...	...	...	...	...	...	389	...	...	389
...	...	...	...	...	...	2,692	...	...	2,692
625	380	...	...	...	...	1,566	...	...	1,566
874	1,005	1,500	1,300	1,400	...	6,588	...	...	6,588
17,883	13,582	6,117	5,823	14,211	...	68,994	...	...	68,994
...	...	...	...	...	...	73	...	...	73
...	...	...	...	...	...	73	...	...	73
...	...	...	...	...	...	2,038	...	...	2,038
5,862	1,111	187	285	2,753	2,059	14,491	...	...	14,491
8,799	2,711	1,977	1,702	4,032	670	27,326	...	...	27,326
69,956	43,702	12,409	15,823	36,030	78,214	289,148	...	30	289,178
...	...	...	...	...	80	80	...	...	80
...	...	...	...	...	72	72	...	...	72
...	...	...	...	...	232	232	...	...	232
...	...	...	...	...	...	3,571	...	...	3,571
...	...	...	...	...	...	3,513	...	...	3,513
...	...	...	...	...	...	9,465	...	...	9,465
...	...	...	...	...	...	1,118	...	...	1,118
...	...	...	...	...	...	485	...	...	485
...	...	...	...	...	...	1,603	...	...	1,603

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Economic and regional development agreement	734	...
	...	642	90	...
	...	11,211	15,553	29,172
Forest Renewal BC Watershed Restoration Program

Fraser Basin management program

Fraser River Estuary management

Genetic Studies in Lakewhitefish in Playgreen Lake Manitoba ⁽³⁾

Hamilton Harbour Remedial Action Plan ⁽⁴⁾

Hydrographic Arctic Survey (previously Hydrography)

Hydrographic Arctic Survey—Rankin Inlet

Northern Cod early retirement program	10,723	...	...	...
	11,054	...	...	...
	30,640	...	...	...
Operation of Alouette River hatchery

Plant workers adjustment program
	512	...	14,720	274
	11,562	...	25,911	5,348
Private Land Conservation Strategy

Recreational fisheries	2,375
	3,776
	51	10,753
Remedial Action Plan

Salmon River Fishway

Stealth Radio Tag Recovery

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	734	...	...	734
16,765	732	...	...	732
...	72,701	...	...	72,701(f)
...	240	240	...	...	240
...	240	240	...	...	240
...	301	301	...	...	301
...	275	275	...	...	275
...	862	862	...	...	862
...	100	100	...	...	100
...	90	90	...	...	90
...	290	290	...	...	290
...	...	5	...	...	...	5	...	...	5
...	...	40	...	...	...	40	...	...	40
...	...	62	...	...	...	62	...	...	62
...	200	...	...	...	...	200	...	...	200
...	360	...	...	...	...	360	...	...	360
...	220	...	220
...	457	...	457
...	1,488	...	1,488(1)
...	222	...	222
...	222	...	222
...	10,723	...	...	10,723
...	11,054	...	...	11,054
...	30,640	...	...	30,640(1)
...	25	25	...	...	25
...	25	25	...	...	25
...	443	443	...	...	443
...
...	15,506	...	...	15,506
...	42,821	...	...	42,821(f)
...	15	15	...	...	15
...	5	5	...	...	5
...	20	20	...	...	20(f)
...	2,375	...	...	2,375
...	3,776	...	...	3,776
...	10,804	...	...	10,804(f)
...	3	...	...	...	...	3	...	...	3
...	3	...	...	...	...	3	...	...	3
...	10	10	...	...	10
...	20	20	...	...	20
...	156	156	...	...	156
...	400	400	...	...	400
...	160	160	...	...	160
...	560	560	...	...	560

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Storm Drain marking program .....	...	...	...	...

Total ministry	15,412	...	734	2,375
	15,564	642	14,810	4,050
	53,270	11,211	41,515	45,273
HEALTH				
Department (National Health and Welfare)				
New Horizons	390	169	132	388
	382	340	434	454
	1,733,318	406,007	2,395,585	2,523,597
HUMAN RESOURCES DEVELOPMENT				
Department (Employment and Immigration)				
Agricultural employment development agreement .....	...	...	...	...
	...	2	1	...
	...	827	897	564
Alcohol and Drug Treatment and Rehabilitation	593	...	704	630
	779	...	1,389	626
	1,692	...	4,022	1,846
Canada Assistance Plan	207,480	36,411	285,068	206,529
	199,172	36,237	263,867	203,274
	2,139,198	478,146	2,943,954	2,932,558
Canadian jobs strategy	8,086	1,743	5,836	11,746
	14,631	2,153	9,923	22,274
	324,264	44,589	235,862	334,617
Deinstitutionalization initiatives	3,047	200	...	...
	3,387	170	...	...
	8,496	716	...	...
New Brunswick Works .....	...	...	...	6,000
	...	...	...	7,273
	...	...	...	17,833
Older worker adjustment	2,585	1,362	3,315	...
	993	...	4,138	992
	8,854	1,362	12,153	4,857
Strategic initiatives	3,705	2,204	5,002	8,371
	2,321	159	1,212	6,520
	6,026	2,363	6,214	14,891
Vocational rehabilitation of disabled persons	4,566	360	7,746	4,755
	4,219	364	8,193	5,646
	52,387	5,264	85,547	74,346
Total ministry	230,062	42,280	307,671	238,031
	225,502	39,085	288,723	246,605
	2,540,917	533,267	3,288,649	3,381,512

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...
...	3	...	...	...	...	3	...	...	3
...	203	5	...	...	1,171	19,900	442	...	20,342
...	...	40	...	...	647	35,753	457	...	36,210
16,765	366	62	...	...	2,803	171,265	1,710	...	172,975
1,089	4,003	723	651	1,042	1,055	9,642	181	...	9,823
2,609	5,429	1,263	706	1,019	1,995	14,631	178	194	15,003
17,507,182	23,398,314	2,922,768	2,575,042	6,899,621	10,206,475	70,567,909	251,186	72,789	70,891,884
...
340	2	...	...	...	...	345	...	...	345
10,264	12,311	2,773	2,175	3,464	2,446	35,721	...	...	35,721(f)
3,536	5,103	805	766	1,579	1,784	15,500	...	...	15,500
7,870	11,584	379	1,432	2,252	4,063	30,374	...	...	30,374
15,680	43,225	1,289	5,587	7,841	15,042	96,224	...	...	96,224
1,997,264	2,507,572	328,408	242,918	493,305	837,196	7,142,151	32,122	10,266	7,184,539
2,030,544	2,576,230	331,487	236,493	479,365	882,177	7,238,846	28,991	11,581	7,279,418
21,531,292	28,472,684	3,580,677	3,053,096	7,870,230	11,922,798	84,924,633	311,940	94,442	85,331,015
80,194	42,883	8,034	12,685	9,286	38,386	218,879	...	...	218,879
91,752	88,080	11,909	13,951	32,113	44,341	331,127	...	...	331,127
1,882,129	1,930,713	255,698	277,162	610,512	765,224	6,660,770	...	...	6,660,770
...	156	...	918	150	...	4,471	...	...	4,471
...	169	350	550	150	...	4,776	...	...	4,776
...	514	550	1,680	450	28	12,434	...	...	12,434
...	...	...	...	...	...	6,000	...	...	6,000
...	...	...	...	...	...	7,273	...	...	7,273
...	...	...	...	...	...	17,833	...	...	17,833
29,727	9,634	...	...	...	3,285	49,908	...	...	49,908
37,620	8,598	33	185	...	7,816	60,375	...	...	60,375
184,830	119,783	7,403	762	...	25,561	365,565	...	...	365,565
43,769	5,286	445	3,455	1,442	9,223	82,902	2,455	60	85,417
...	17,194	...	...	...	1,994	29,400	675	...	30,075
43,769	22,480	445	3,455	1,442	11,217	112,302	3,130	60	115,492
17,494	68,663	12,413	10,826	22,925	35,211	184,959	53	3,788	188,800
24,575	71,382	6,453	10,375	25,349	41,101	197,657	3,128	115	200,900
106,189	784,218	115,079	116,977	309,002	281,563	1,930,572	9,213	18,340	1,958,125
2,171,984	2,639,297	350,105	271,568	528,687	925,085	7,704,770	34,630	14,114	7,753,514
2,192,701	2,773,239	350,611	262,986	539,229	981,492	7,900,173	32,794	11,696	7,944,663
23,774,153	31,385,928	3,963,914	3,460,894	8,802,941	13,023,879	94,156,054	324,283	112,842	94,593,179

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Access road Atikamekw—C.N.A.....

Akwesasne Memorandum of Agreement and Akwesasne Special task force—Memorandum of agreement.....

Beverly and Kaminuriak Caribou management agreement.....

Capital facilities and community services for Fort McKay.....

Chiefs of Ontario—Fort McKay.....

Cree-Kativik school board (James Bay).....

Cree trappers association.....

Declaration of political intent negotiations.....

Declaration of political intent negotiations—Education participation.....

Economic development.....

Forest protection.....

Hydro land lines.....

Infrastructure program.....

Infrastructure rehabilitation—Schefferville.....

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
2,174	...	...	...	...	...	2,174	...	...	2,174
2,857	...	...	...	...	...	2,857	...	...	2,857
6,148	...	...	...	...	...	6,148	...	...	6,148
...	65	...	...	...	...	65	...	...	65
...	65	...	...	...	...	65	...	...	65
...	11,398	...	...	...	...	11,398	...	...	11,398
...	...	...	...	...	...	...	13	...	13
...	...	...	...	...	...	...	13	...	13
...	...	...	...	...	...	...	129	...	129
...	...	...	...	1,273	...	1,273	...	...	1,273
...	...	...	...	135	...	135	...	...	135
...	...	...	...	5,539	...	5,539	...	...	5,539(f)
...	50	...	...	...	...	50	...	...	50
...	425	...	...	...	...	425	...	...	425
...	950	...	...	...	...	950	...	...	950
44,763	...	...	...	...	...	44,763	...	...	44,763
46,147	...	...	...	...	...	46,147	...	...	46,147
533,242	...	...	...	...	...	533,242	...	...	533,242
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,378	...	...	...	...	...	1,378	...	...	1,378
...
...	156	...	...	...	...	156	...	...	156
...	2,467	...	...	...	...	2,467	...	...	2,467(f)
...	187	...	...	...	...	187	...	...	187
...	187	...	...	...	...	187	...	...	187
...	963	...	...	...	...	963	...	...	963
...	...	...	...	...	...	...	1,661	...	1,661
...	...	...	...	...	...	...	5,955	...	5,955
...	12	...	...	...	...	12	36,855	...	36,867(f)
...	970	...	...	...	...	970	...	...	970
...	996	...	...	...	...	996	...	...	996
...	7,720	...	...	...	...	7,720	...	...	7,720
...	...	16,050	...	...	...	16,050	...	...	16,050
...	...	12,019	...	...	...	12,019	...	...	12,019
1,000	...	49,509	...	...	...	50,509	...	...	50,509
...	...	...	...	...	...	...	3,105	...	3,105
...	...	...	...	...	...	...	1,000	...	1,000
...	...	...	...	...	...	...	4,105	...	4,105
340	...	...	...	...	...	340	...	...	340
...
1,724	...	...	...	...	...	1,724	...	...	1,724

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
International observer group during the Oka crisis in 1990.....

Joint Education Capital Agreement—IANC, Manow—NAN bands.....

Natural resources development

Newfoundland agreement.....	10,101	...	...	...
	10,057	...	...	...
	65,733	...	...	...
Nishnawbe—Aski Nation CFA

Northeastern Quebec agreement

Northern flood agreement.....

Roads on reserves

Social services

Tripartite agreement—Algonquins of Barrière Lake

Tripartite economic development negotiations

Tripartite Indian services

Tripartite treaty negotiations.....

Total ministry.....	10,101	...	...	...
	10,057	...	...	...
	65,733	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
112	...	...	...	...	...	112	...	...	112
56	...	...	...	...	...	56	...	...	56
168	...	...	...	...	...	168	...	...	168(f)(n)
...	8,219	...	...	...	...	8,219	...	...	8,219
...	7,036	...	...	...	...	7,036	...	...	7,036
...	28,648	...	...	...	...	28,648	...	...	28,648
...	496	...	...	...	...	496	...	...	496
...	500	...	...	...	...	500	...	...	500
...	8,581	...	...	...	...	8,581	...	...	8,581
...	...	...	...	...	...	10,101	...	...	10,101
...	...	...	...	...	...	10,057	...	...	10,057
...	...	...	...	...	...	65,733	...	...	65,733
...	255	...	...	...	...	255	...	...	255
...	350	...	...	...	...	350	...	...	350
...	1,305	...	...	...	...	1,305	...	...	1,305
1,827	...	...	...	...	...	1,827	...	...	1,827
1,671	...	...	...	...	...	1,671	...	...	1,671
39,655	...	...	...	...	...	39,655	...	...	39,655
...	...	22,750	...	...	...	22,750	...	...	22,750
...	...	1,462	...	...	...	1,462	...	...	1,462
...	...	104,617	...	...	...	104,617	...	...	104,617
...	...	203	...	...	...	203	...	...	203
...	...	204	...	...	...	204	...	...	204
...	...	18,252	...	...	...	18,252	...	...	18,252
...	107,612	...	...	...	...	107,612	...	...	107,612
...	121,466	...	...	...	...	121,466	...	...	121,466
...	968,918	...	...	...	...	968,918	...	...	968,918
504	...	...	...	...	...	504	...	...	504
812	...	...	...	...	...	812	...	...	812
3,159	...	...	...	...	...	3,159	...	...	3,159
...	296	...	...	...	...	296	...	...	296
...	296	...	...	...	...	296	...	...	296
...	1,648	...	...	...	...	1,648	...	...	1,648
...	724	...	...	...	...	724	...	...	724
...	835	...	...	...	...	835	...	...	835
...	6,776	...	...	...	...	6,776	...	...	6,776
...	...	...	...	...	4,229	4,229	...	...	4,229
...	...	...	...	...	3,273	3,273	...	...	3,273
...	...	...	...	...	8,502	8,502	...	...	8,502
49,802	118,874	39,003	...	1,273	4,229	223,282	4,779	...	228,061
51,625	132,312	13,685	...	135	3,273	211,087	6,968	...	218,055
586,474	1,039,386	172,378	...	5,559	8,502	1,878,032	41,089	...	1,919,121

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDUSTRY				
Department				
Canada/Ontario infrastructure .....	...	...	...	...

Industrial and regional development .....	...	...	...	...

	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology .....	...	...	...	...

Tourism .....	...	...	...	...
	42	36	49	45
	948	886	4,730	841
Tourism co-operative partnership agreements	866	55	1,631	...
	1,683	605	2,335	406
	11,427	4,493	6,611	2,907
Western Economic Partnership Agreements .....	...	...	...	...

Federal Office of Regional Development—Quebec				
Canada/Quebec tourism development				
sub-agreement .....	...	...	...	...

Contributions to the Province of Quebec under the				
Canada Infrastructure Works Agreement ⁽⁵⁾

Total ministry	866	55	1,631	...
	1,725	641	2,384	451
	643,026	316,258	701,550	564,881
JUSTICE				
Department				
Fire-arms	222	74	464	446
	613	218	990	915
	835	292	1,454	1,361
Legal aid	1,730	229	3,209	1,209
	1,730	215	3,209	1,209
	21,680	3,213	41,270	19,608
Native courtworker	86	...	92	...
	98	...	100	...
	1,337	52	262	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	259,124	...	...	...	...	259,124	...	...	259,124
...	167,420	...	...	...	...	167,420	...	...	167,420
...	426,544	...	...	...	...	426,544	...	...	426,544
58,518	...	...	...	1,406	...	59,924	...	264	60,188
19,716	...	1,284	210	749	455	22,414	...	...	22,414
409,575	277,847	312,968	193,718	142,342	162,075	3,691,397	30,708	13,439	3,735,544
...
77	...	...	...	...	...	77	...	...	77
64,450	...	...	...	...	5,396	69,846	...	...	69,846
...
198	149	49	38	122	156	884	32	33	949
4,387	9,130	2,834	887	3,536	5,737	33,916	366	349	34,631
383	...	...	...	...	...	2,935	1,426	874	5,235
2,710	1,281	...	...	866	...	9,886	...	931	10,817
3,612	1,281	...	...	3,738	...	34,069	2,894	4,038	41,001
...	...	967	690	...	1,484	3,141	...	...	3,141
...
...	...	967	2,554	...	1,484	5,005	...	...	5,005
2,165	...	...	...	...	...	2,165	...	...	2,165
7,590	...	...	...	...	...	7,590	...	...	7,590
21,384	...	...	...	...	...	21,384	...	...	21,384
197,368	...	...	...	...	...	197,368	...	...	197,368
92,362	...	...	...	...	...	92,362	...	...	92,362
289,730	...	...	...	...	...	289,730	...	...	289,730
258,434	259,124	967	690	1,406	1,484	524,657	1,426	1,138	527,221
122,653	168,850	1,333	248	1,737	611	300,633	32	964	301,629
793,138	714,802	316,769	197,159	149,616	174,692	4,571,891	33,968	17,826	4,623,685
802	2,074	356	249	698	495	5,880	129	101	6,110
2,467	5,979	1,073	809	2,045	1,528	16,637	419	324	17,380
3,269	8,053	1,429	1,058	2,743	2,023	22,517	548	425	23,490
16,646	41,420	3,452	2,585	6,586	9,159	86,225	1,658	427	88,310
16,646	41,420	3,452	2,585	6,586	9,159	86,211	3,101	803	90,115
240,388	482,931	46,562	37,002	91,600	116,405	1,100,659	19,461	6,324	1,126,444
456	907	315	500	931	927	4,214	379	139	4,732
457	975	323	201	1,029	1,024	4,207	419	153	4,779
5,904	9,765	4,515	4,645	15,381	13,948	55,809	5,440	1,654	62,903

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Young offenders assistance juvenile justice	4,899 4,899 44,359	1,934 1,934 17,464	5,905 5,905 52,674	4,616 4,616 41,651
Total ministry	6,937 7,340 68,211	2,237 2,367 21,021	9,670 10,204 95,660	6,271 6,740 62,620
NATIONAL DEFENCE				
Emergency Preparedness Canada				
Joint emergency preparedness program and disaster financial assistance	307 407 15,157	245 261 5,713	165 232 7,554	1,497 271 25,715
NATURAL RESOURCES				
Department				
Alberta Oil Sands Technology and Research Authority .....	...	...	...	...
Canada/Newfoundland development fund	5,230 17,592 196,297	...	...	...
Canada/Newfoundland Offshore Petroleum Board	1,841 1,950 23,196	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	759 750 5,065	...
Canada/Prince Edward Island cooperation agreement on alternative energy development and energy efficiency .....	...	...	...	...
Cooperation agreement for forestry development	610 5,077 42,545	...	5,284 11,080 65,915	333 6,411 49,343
Eastern Quebec development plan .....	...	...	...	...
Forest development sub-agreement .....	...	...	...	...
Forest resource development agreement .....	...	...	...	...
Geographic information technology development .....	...	...	...	...
	36,155 129	14 24,188	1,271 151	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
28,523	61,030	5,677	7,098	14,156	17,178	151,016	3,945	1,055	156,016
28,523	61,030	5,677	7,098	13,660	17,178	150,520	3,945	1,055	155,520
328,283	574,397	52,334	64,195	127,233	158,130	1,460,720	45,230	13,461	1,519,411
46,427	105,431	9,800	10,432	22,371	27,759	247,335	6,111	1,722	255,168
48,093	109,404	10,525	10,693	23,320	28,889	257,575	7,884	2,335	267,794
577,844	1,075,146	104,840	106,900	236,957	290,506	2,639,705	70,679	21,864	2,732,248
46,359	1,397	461	154	515	3,957	55,057	404	528	55,989
917	1,598	8,940	213	671	2,376	15,886	149	183	16,218
116,069	21,416	57,551	10,608	44,089	26,178	330,050	3,622	4,004	337,676
...
...	...	...	...	420	...	420	...	...	420
...	...	...	...	6,905	...	6,905	...	...	6,905(f)
...	...	...	...	...	...	5,230	...	...	5,230
...	...	...	...	...	...	17,592	...	...	17,592
...	...	...	...	...	...	196,297	...	...	196,297
...	...	...	...	...	...	1,841	...	...	1,841
...	...	...	...	...	...	1,950	...	...	1,950
...	...	...	...	...	...	23,196	...	...	23,196
...	...	...	...	...	...	759	...	...	759
...	...	...	...	...	...	750	...	...	750
...	...	...	...	...	...	5,065	...	...	5,065
...
...	...	...	...	...	...	34	...	...	34
...	...	...	...	...	...	3,840	...	...	3,840(f)
...	...	...	...	...	...	6,227	202	332	6,761
...	...	...	...	...	...	22,568	477	470	23,515
...	...	...	...	...	...	157,803	1,474	1,649	160,926
366	...	...	...	...	...	366	...	...	366
706	...	...	...	...	...	706	...	...	706
7,990	...	...	...	...	...	7,990	...	...	7,990
15,957	2,993	...	...	...	...	18,950	...	...	18,950
17,445	5,246	...	...	...	...	22,691	...	...	22,691
225,645	18,834	...	...	...	127,665	372,144	...	...	372,144(1)
...
...	...	...	...	...	...	14	...	...	14
...	70,100	...	13,360	10,869	...	155,943	...	...	155,943(f)(1)
...
...
601	863	44	741	102	1,279	4,066	17	70	4,153(f)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Mineral development agreement	1,141	...	2,474	563
	1,713	...	2,438	740
	26,221	188	24,619	18,958
Partnership agreements in forestry .....	...	...	...	...

Total ministry	8,822	...	8,517	896
	26,332	48	14,268	7,151
	324,543	28,216	97,021	68,457
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department (Public Works and Supply and Services)				
REAL PROPERTY PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	51,147	8,390	49,821	34,378
	52,719	8,026	52,854	32,187
	536,523	73,972	584,817	334,636
Total ministry	51,147	8,390	49,821	34,378
	52,719	8,026	52,854	32,187
	536,523	73,972	584,817	334,636
SOLICITOR GENERAL				
Department				
Aboriginal policing	32	54	1,124	57
	44	48	614	8
	407	490	4,329	71
TRANSPORT				
Department				
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads .....	...	...	...	...
	...	856	...	...
	229,913	32,543	...	64,572
Atlantic region freight assistance transition program	2,289	...	9,402	26,000

	2,289	...	9,402	26,000
Highway improvements	51,000	...	15	32,700
	59,059	...	582	10,900
	224,018	...	67,049	158,609
National Safety Code	137	148	283	207

	137	148	283	207

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
10,288	2,686	544	369	1,019	1,128	20,212	268	384	20,864
9,993	3,227	609	773	1,191	1,016	21,700	...	...	21,700
84,976	25,914	17,418	7,147	4,414	9,090	218,945	4,280	2,956	226,181
...	...	1,108	995	861	17,539	20,503	...	...	20,503
...	...	3,006	2,729	3,255	19,809	28,799	...	...	28,799
...	...	13,181	13,230	11,830	88,201	126,442	...	...	126,442 ⁽¹⁾
26,611	5,679	1,652	1,364	1,880	18,667	74,088	470	716	75,274
28,144	8,473	3,615	3,502	4,866	20,825	117,224	477	470	118,171
319,212	115,711	30,643	34,478	34,120	226,235	1,278,636	5,771	4,675	1,289,082
...	2,119	...	...	...	...	2,119	...	...	2,119
...	2,567	...	...	...	...	2,567	...	...	2,567
...	16,546	...	...	...	...	16,546	...	...	16,546
182,415	416,481	52,940	101,950	78,753	97,802	1,074,077	103,321	4,376	1,181,774
164,860	455,263	64,112	94,907	81,441	93,568	1,099,937	95,874	4,498	1,200,309
1,639,646	4,428,470	588,818	1,036,797	896,837	786,860	10,907,376	887,395	33,880	11,828,651
182,415	418,600	52,940	101,950	78,753	97,802	1,076,196	103,321	4,376	1,183,893
164,860	457,830	64,112	94,907	81,441	93,568	1,102,504	95,874	4,498	1,202,876
1,639,646	4,445,016	588,818	1,036,797	896,837	786,860	10,923,922	887,395	33,880	11,845,197
6,976	13,829	2,430	4,725	3,452	2,781	35,460	594	886	36,940
4,586	12,442	1,833	1,833	3,115	2,850	27,373	306	765	28,444
14,699	99,431	25,060	20,686	22,370	22,154	209,697	2,722	5,974	218,393
...
5,747	...	...	...	...	...	6,603	...	...	6,603
70,289	...	...	...	...	...	397,317	...	...	397,317 ^(f)
11,000	...	...	...	...	...	48,691	...	...	48,691
...
11,000	...	...	...	...	...	48,691	...	...	48,691
...	...	...	...	...	...	83,715	...	...	83,715
...	...	...	...	...	...	70,541	...	...	70,541
410	...	...	...	...	...	450,086	...	...	450,086
734	968	253	...	451	347	3,528	129	59	3,716
...
734	968	253	...	451	347	3,528	129	59	3,716

Summary of federal-provincial shared-cost programs—Concluded
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Strategic capital investment initiative—Highways and airports	2,000 3,936 <i>5,936</i>	... ... ...	15,539 17,641 <i>44,568</i>	34,600 36,275 <i>113,750</i>
Transportation research and demonstrations (ERDA) .....	... ... ...	... ... ...	... ... ...	... ... ...
Total ministry	55,426 62,995 <i>462,293</i>	148 856 <i>32,691</i>	25,239 18,223 <i>121,302</i>	93,507 47,175 <i>363,138</i>
WESTERN ECONOMIC DIVERSIFICATION				
Economic and regional agreements/general development agreements .....	.........	.........	.........	.........
Grand total	407,426 445,774 <i>6,687,448</i>	74,323 74,288 <i>1,628,683</i>	442,541 439,117 <i>7,605,319</i>	426,143 404,956 <i>8,061,245</i>

Amounts in roman type are 1995-96 expenditures.

Amounts in **bold face** type are 1994-95 expenditures.

Amounts in *italic* type are expenditures from inception (including 1995-96 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Amends previous year's *Public Accounts of Canada*.

(2) An amount of \$ 17,968 (\$19,084 in 1994-95) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces.

(3) This program was previously reported under the name "Biological science/Hydroelectric development".

(4) This program was previously reported under the name "Fish habitat studies".

(5) This program was previously reported under the name "Canada/Quebec industrial and tourism sub-agreements".

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
15,189	17,971	6,000	7,435	10,200	6,875	115,809	3,407	1,428	120,644
18,870	15,229	12,019	8,250	8,645	5,918	126,783	2,956	2,035	131,774
56,929	33,200	31,416	23,810	28,850	18,711	357,170	7,095	4,632	368,897
...
115	...	...	...	...	...	115	...	...	115
308	...	...	...	...	...	308	...	...	308(f)
26,923	18,939	6,253	7,435	10,651	7,222	251,743	3,536	1,487	256,766
24,732	15,229	12,019	8,250	8,645	5,918	204,042	2,956	2,035	209,033
139,670	34,168	31,669	23,810	29,301	19,058	1,257,100	7,224	4,691	1,269,015
...
...	...	...	...	67	52	119	...	...	119
...	...	18,899	...	17,346	44,550	80,795	...	...	80,795
2,939,648	3,756,900	544,398	585,957	737,224	1,114,654	11,029,214	159,872	26,086	11,215,172
2,928,987	3,896,276	585,899	728,767	804,946	1,164,907	11,473,917	149,342	24,349	11,647,608
48,359,719	64,857,651	9,263,407	10,169,540	18,896,128	25,215,712	200,744,852	1,643,480	290,249	202,678,581

SECTION 12

1995-96

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			CANADIAN HERITAGE		
Department			Department (Communications)		
Vote 1—Operating expenditures—			CORPORATE MANAGEMENT SERVICES PROGRAM		
Operating budget	683,026,740	658,381,329	Vote 1—Program expenditures—		
Less: revenues netted against expenditures	48,617,000	39,789,395	Operating budget	84,143,518	83,681,726
	634,409,740	618,591,934	Statutory amounts	8,578,113	8,262,631
Vote 5—Canadian Grain Commission—Operating expenditures—				92,721,631	91,944,357
Operating budget	1,367,375	1,367,374	CANADIAN IDENTITY PROGRAM		
Frozen	40,326,625		Vote 5—Operating expenditures—		
	41,694,000	1,367,374	Operating budget	62,578,518	61,628,871
Vote 10—Capital expenditures—			Frozen	24,000	
Operating budget—Minor capital	48,652,500	45,983,070	Less: revenues netted against expenditures	1,262,192	1,262,192
Capital	35,865,000	35,423,193		61,340,326	60,366,679
	84,517,500	81,406,263	Vote 10—Grants and contributions	454,507,350	454,394,158
Vote 15—Grants and contributions	456,245,200 ⁽¹⁾	450,152,932	Vote 15—Payments to the Canada Post Corporation	69,279,000	69,279,000
Statutory amounts	1,448,703,255	1,409,901,663	Statutory amounts	6,395,483	6,395,483
Total Department	2,665,569,695	2,561,420,166		591,522,159	590,435,320
Canadian Dairy Commission			PARKS CANADA PROGRAM		
Vote 20—Program expenditures	2,468,000	2,461,315	Vote 25—Operating expenditures—		
Total Ministry	2,668,037,695	2,563,881,481	Operating budget	223,469,199	218,943,582
ATLANTIC CANADA OPPORTUNITIES AGENCY			Grants and contributions	21,015,922	20,986,678
Department			Highways—		
Vote 1—Operating expenditures—			Operating budget	7,771,900	7,645,074
Operating budget	44,091,247	41,936,927	Less: revenues netted against expenditures	49,910,439	49,910,439
Frozen	71,753			202,346,582	197,664,895
	44,163,000	41,936,927	Vote 26b—Parks Canada Enterprise Units Revolving Fund	1	
Vote 5—Grants and contributions—			Vote 27b—Parks Canada Townsites Revolving Fund (effective April 1, 1996)	1	
Grants and contributions	307,811,531	302,045,903	Vote 30—Capital expenditures—		
Frozen	1,754,472		Operating budget—Minor capital	2,805,700	2,445,690
	309,566,003	302,045,903	Capital	96,723,607	96,723,490
Statutory amounts	24,371,704	24,355,058	Highways	23,325,200	23,290,550
Total Department	378,100,707	368,337,888		122,854,507	122,459,730
Enterprise Cape Breton Corporation			Statutory amounts	28,001,750	22,903,863
Vote 10—Payments to the Enterprise Cape Breton Corporation—				353,202,841	343,028,488
Other operating costs	15,038,000	15,038,000	Total Department	1,037,446,631	1,025,408,165
Frozen	2,500,000		Advisory Council on the Status of Women		
	17,538,000	15,038,000	Vote 35—Program expenditures—		
Total Ministry	395,638,707	383,375,888	Operating budget	3,026,000	1,750,341

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canada Council			National Arts Centre Corporation		
Vote 40—Payments to the Canada Council.....	97,946,000	97,946,000	Vote 90—Payments to the National Arts Centre Corporation	19,685,600	19,685,600
Canadian Broadcasting Corporation			National Battlefields Commission		
Vote 45—Payments to the Canadian Broadcasting Corporation for operating expenditures.....	1,069,254,000	1,069,254,000	Vote 95—Program expenditures— Operating budget	4,413,000	4,411,775
Vote 50—Payments to the Canadian Broadcasting Corporation for working capital.....	4,000,000	4,000,000	Statutory amounts	390,972	390,819
Vote 55—Payments to the Canadian Broadcasting Corporation for capital expenditures	97,415,000	97,415,000		4,803,972	4,802,594
	1,170,669,000	1,170,669,000	National Capital Commission		
Canadian Film Development Corporation			Vote 100—Payment to the National Capital Commission for operating expenditures	58,536,000	58,536,000
Vote 60—Payments to the Canadian Film Development Corporation— Other operating costs	109,034,000	108,986,777	Vote 101b—Payment to the National Capital Commission in respect of expenditures made on behalf of the federal Government.....	8,020,000	8,020,000
Frozen	1,300,000		Vote 105—Payment to the National Capital Commission for capital expenditures	16,827,000	16,827,000
	110,334,000	108,986,777	Vote 110—Payment to the National Capital Commission for grants and contributions.....	15,231,000	15,231,000
Canadian Museum of Civilization				98,614,000	98,614,000
Vote 65—Payments to the Canadian Museum of Civilization for operating and capital expenditures	46,204,000	46,204,000	National Film Board		
Canadian Museum of Nature			Vote 115—National Film Board Revolving Fund—Operating loss— Operating budget	86,902,038	86,823,462
Vote 70—Payments to the Canadian Museum of Nature for operating and capital expenditures	26,821,000	26,821,000	Grants and contributions.....	387,850	387,850
Canadian Radio-television and Telecommunications Commission			Less: revenues netted against expenditures	9,953,924	9,953,924
Vote 75—Program expenditures— Operating budget	33,092,180	32,695,972		77,335,964	77,257,388
Less: revenues netted against expenditures	13,459,000	13,459,000	Statutory amounts	2,424,379	(1,847,804)
	19,633,180	19,236,972		79,760,343	75,409,584
Statutory amounts.....	3,287,719	3,284,804	National Gallery of Canada		
	22,920,899	22,521,776	Vote 120—Payments to the National Gallery of Canada for operating and capital expenditures	30,574,596	30,574,596
National Archives of Canada			Vote 125—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
Vote 80—Operating expenditures— Operating budget	44,896,829	43,944,511		33,574,596	33,574,596
Grants and contributions	2,148,000	2,147,941	National Library		
	47,044,829	46,092,452	Vote 130—Program expenditures— Operating budget	32,773,228	32,756,974
Vote 85—Capital expenditures— Operating budget—Minor capital.....	2,881,000	2,619,540	Grants and contributions.....	452,000	452,000
Capital	6,516,000	6,508,132	Information system	1,090,000	1,090,000
	9,397,000	9,127,672		34,315,228	34,298,974
Statutory amounts.....	4,458,604	4,457,255	Statutory amounts	2,592,466	2,587,000
	60,900,433	59,677,379		36,907,694	36,885,974

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Museum of Science and Technology			Vote 5—Capital expenditures—		
Vote 135—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,773,408	20,773,208	Operating budget—Minor capital	11,639,045	11,391,114
Public Service Commission			Capital	38,731,632	38,423,364
Vote 140—Program expenditures—			Frozen	2,739,129	49,814,478
Operating budget	117,146,694	111,968,480	Vote 10—Grants and contributions—		
Statutory amounts	17,429,860	11,143,905	Grants and contributions	54,932,241	54,482,716
	134,576,554	123,112,385	Frozen	465,559	
Status of Women—Office of the Co-ordinator				55,397,800	54,482,716
Vote 145—Operating expenditures—			Statutory amounts	38,152,372	38,037,200
Operating budget	7,181,317	7,181,378	Total Ministry	683,938,135	660,749,946
Frozen	5,000				
	7,186,317	7,181,378	FINANCE		
Vote 150—Grants	8,599,000	8,599,000	Department		
Statutory amounts	627,863	627,520	FINANCIAL AND ECONOMIC POLICIES PROGRAM		
	16,413,180	16,407,898	Vote 1—Program expenditures—		
Total Ministry	3,021,377,310	2,989,250,277	Operating budget	64,245,952	63,591,374
CITIZENSHIP AND IMMIGRATION			Frozen	6,000	
Department			Less: revenues netted against expenditures	5,268,952	5,268,952
Vote 1—Operating expenditures—				58,983,000	58,322,422
Operating budget	311,276,917	301,746,512	Vote 5—Grants and contributions	820,000,000	325,774,689
Vote 5—Capital expenditures—			Statutory amounts	782,910,729	428,775,526
Operating budget—Minor capital	8,122,500	5,546,024		1,661,893,729	812,872,637
Capital	18,158,000	17,302,232	PUBLIC DEBT PROGRAM		
	26,280,500	22,848,256	Statutory amounts	46,876,582,900	46,876,582,900
Vote 10—Grants and contributions	253,123,622	245,465,865	FISCAL TRANSFER PAYMENTS PROGRAM		
Statutory amounts	27,227,520	27,195,662	Statutory amounts	8,815,750,717	8,815,750,717
Total Department	617,908,559	597,256,295	SPECIAL PROGRAM		
Immigration and Refugee Board of Canada			Vote 25—Payments to the Foreign Claims Fund	10,000	
Vote 15—Program expenditures—			Vote 31b—Loan guarantee for China	1	
Operating budget	69,448,000	67,215,391	Statutory amounts	1,553,432,788	1,482,787,123
Capital	511,000	497,345		1,553,442,789	1,482,787,123
	69,959,000	67,712,736	Total Department	58,907,670,135	57,987,993,377
Statutory amounts	7,776,726	7,755,000	Auditor General		
	77,735,726	75,467,736	Vote 35—Program expenditures—		
Total Ministry	695,644,285	672,724,031	Operating budget	46,407,000	45,756,967
ENVIRONMENT			Grants and contributions	404,000	398,000
Vote 1—Operating expenditures—				46,811,000	46,154,967
Operating budget	581,739,050	565,663,662	Statutory amounts	4,762,562	4,762,562
Frozen	2,787,217			51,573,562	50,917,529
Less: revenues netted against expenditures	47,248,110	47,248,110			
	537,278,157	518,415,552			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian International Trade Tribunal			Vote 10—Grants and contributions	430,358,901	374,678,050
Vote 40—Program expenditures—			Statutory amounts	78,216,321	50,070,045
Operating budget	7,297,000	7,023,688	Total Department	1,434,410,011	1,301,247,665
Statutory amounts	827,000	827,000	Canadian Commercial Corporation		
	8,124,000	7,850,688	Vote 45—Program expenditures	11,859,000	11,823,363
Office of the Superintendent of Financial Institutions			Canadian International Development Agency		
Vote 55—Program expenditures—			Vote 16a—Operating expenditures	106,639,610	101,692,358
Operating budget	41,766,250	40,687,374	Vote 20—Grants and contributions—		
Less: revenues netted against			Grants and contributions	1,554,389,148	1,553,493,088
expenditures	39,098,000	38,082,542	Frozen	8,947,854	8,947,854
	2,668,250	2,604,832		1,563,337,002	1,553,493,088
Statutory amounts	75,862,342	1,914,949	Vote 21b—Debt write-off	11,910,000	11,910,000
	78,530,592	4,519,781	Statutory amounts	161,822,672	161,797,193
Total Ministry	59,045,898,289	58,051,281,375		1,843,709,284	1,828,892,639
FISHERIES AND OCEANS			Export Development Corporation		
Department			Statutory amounts	71,701,261	71,701,261
Vote 1—Operating expenditures—			International Development Research Centre		
Operating budget	959,877,105	958,885,196	Vote 35—Payments to the International		
Other operating costs	9,000,000	8,462,131	Development Research		
Frozen	28,452,900		Centre	96,100,000	96,100,000
Less: revenues netted against			International Joint Commission		
expenditures	12,617,468	12,617,468	Vote 40—Program expenditures—		
	984,712,537	954,729,859	Operating budget	4,490,443	4,113,829
Vote 5—Capital expenditures—			Statutory amounts	298,000	298,000
Operating budget—Minor				4,788,443	4,411,829
capital	63,451,900	63,451,803	NAFTA Secretariat, Canadian Section		
Capital	85,994,700	85,994,600	Vote 45—Program expenditures—		
Frozen	24,466,100		Operating budget	2,105,000	1,624,635
	173,912,700	149,446,403	Statutory amounts	89,000	89,000
Vote 10—Grants and contributions—				2,194,000	1,713,635
Grants and contributions	78,845,818	78,845,799	Northern Pipeline Agency		
Frozen	131,852,647		Vote 50—Program expenditures—		
	210,698,465	78,845,799	Operating budget	235,000	112,981
Statutory amounts	71,433,953	70,558,279	Statutory amounts	15,000	15,000
Total Ministry	1,440,757,655	1,253,580,340		250,000	127,981
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			Total Ministry	3,465,011,999	3,316,018,373
Department			GOVERNOR GENERAL		
Vote 1—Operating expenditures—			Vote 1—Program expenditures—		
Operating budget	816,765,498	789,360,071	Operating budget	9,345,000	9,344,743
Canadian education centres—			Grants and contributions	13,000	12,000
Authority to respond				9,358,000	9,356,743
revenues	I		Statutory amounts	1,055,424	1,055,077
Frozen	20,087,000		Total Ministry	10,413,424	10,411,820
Less: revenues netted against					
expenditures	2,276,710	1,615,442			
	834,575,789	787,744,629			
Vote 5—Capital expenditures—					
Operating budget—					
Capital	90,259,000	88,754,941			
Frozen	1,000,000				
	91,259,000	88,754,941			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
HEALTH			HUMAN RESOURCES DEVELOPMENT		
Department (National Health and Welfare)			Department (Employment and Immigration)		
HEALTH PROGRAM			CORPORATE SERVICES PROGRAM		
Vote 1—Operating expenditures—			Vote 1—Program expenditures—		
Operating budget	422,684,715	413,819,511	Operating budget	246,475,353	240,333,206
Indian health services—			Other operating costs	116,577,660	108,626,587
Operating budget	161,549,900	160,205,456	Frozen	12,737,000	
Revenues netted against expenditures	(14,796,000)	(13,451,618)	Less: revenues netted against expenditures	277,187,000	277,187,000
Non-insured health services	443,494,600	438,363,478		98,603,013	71,772,793
Less: revenues netted against expenditures	17,356,800	15,754,796	Statutory amounts	18,556,783	18,285,841
	995,576,415	983,182,031		117,159,796	90,058,634
Vote 5—Capital expenditures—					
Operating budget—Minor capital	9,216,700	8,970,070	EMPLOYMENT AND INSURANCE PROGRAM		
Capital	29,778,900	29,778,827	Vote 5—Operating expenditures—		
Indian health services—			Operating budget	1,105,286,111	1,095,220,404
Capital	12,093,300	12,093,204	Frozen	66,324,000	
	51,088,900	50,842,101	Less: revenues netted against expenditures	954,658,000	954,658,000
Vote 10—Grants and contributions—				216,952,111	140,562,404
Grants and contributions	179,285,300	177,948,243	Vote 10—Grants and contributions—		
Indian health services—			Grants and contributions	1,348,963,400	1,298,839,863
Grants and contributions	387,090,200	387,090,140	Frozen	19,671,068	
	566,375,500	565,038,383		1,368,634,468	1,298,839,863
Statutory amounts	7,283,143,791	7,283,099,343	Statutory amounts	122,952,034	122,952,034
Total Department	8,896,184,606	8,882,161,858		1,708,538,613	1,562,354,301
Hazardous Materials Information Review Commission			LABOUR PROGRAM		
Vote 15—Program expenditures—			Vote 15—Operating expenditures—		
Operating budget	1,340,621	1,259,413	Operating budget	49,522,499	47,536,798
Frozen	58,000		Vote 20—Grants and contributions	6,294,000	5,566,730
	1,398,621	1,259,413	Statutory amounts	66,762,596	66,762,596
Statutory amounts	127,890	127,890		122,579,095	119,866,124
	1,526,511	1,387,303			
Medical Research Council			INCOME SECURITY PROGRAM		
Vote 20—Operating expenditures—			Vote 25—Program expenditures—		
Operating budget	7,727,250	7,577,324	Operating budget	153,592,750	149,762,618
Vote 25—Grants	243,232,000	243,186,879	Income security redesign project—		
Statutory amounts	486,600	485,000	Operating budget	74,314,611	64,878,695
	251,445,850	251,249,203	Revenues netted against expenditures	(33,368,153)	(29,130,534)
Patented Medicine Prices Review Board			Frozen	129,500	
Vote 30—Program expenditures—			Less: revenues netted against expenditures	85,251,000	82,701,684
Operating budget	3,068,500	2,895,129		109,417,708	102,809,095
Statutory amounts	259,125	259,081	Statutory amounts	21,050,404,167	21,050,404,167
	3,327,625	3,154,210		21,159,821,875	21,153,213,262
Total Ministry	9,152,484,592	9,137,952,574			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SOCIAL DEVELOPMENT AND EDUCATION PROGRAM					
Vote 30—Operating expenditures—			Vote 10—Capital expenditures—		
Operating budget	47,457,612	45,458,447	Operating budget—Minor capital	5,165,934	5,165,067
Vote 35—Grants and contributions—			Capital	3,053,000	2,663,289
Grants and contributions	357,058,000	347,305,768	Frozen	124,066	
Frozen	3,000,000			8,343,000	7,828,356
	360,058,000	347,305,768	Vote 15—Grants and contributions—		
Statutory amounts	10,396,604,059	10,396,604,059	Grants and contributions	3,479,750,995	3,478,319,397
	10,804,119,671	10,789,368,274	Frozen	32,081,911	
				3,511,832,906	3,478,319,397
Total Department	33,912,219,050	33,714,860,595	Statutory amounts	164,617,644	131,563,465
				3,896,902,315	3,819,350,484
Canada Labour Relations Board					
Vote 40—Program expenditures—			NORTHERN AFFAIRS PROGRAM		
Operating budget	8,287,000	7,988,958	Vote 35—Operating expenditures—		
Statutory amounts	802,559	802,395	Operating budget	74,407,497	69,151,653
	9,089,559	8,791,353	Vote 36b—Debt write-off	585,050	538,369
Canadian Artists and Producers Professional Relations Tribunal					
Vote 45—Program expenditures—			Vote 37b—Reduce authority under the indian economic development account	1	
Operating budget	1,580,000	1,323,337	Vote 40—Grants and contributions	67,852,875 ⁽²⁾	66,719,155
Statutory amounts	112,000	112,000	Vote 45—Payments to Canada Post Corporation	17,505,000	17,371,082
	1,692,000	1,435,337	Vote 46a—To rename the esquimo loan fund as the inuit loan fund	1	
Canadian Centre for Occupational Health and Safety					
Vote 50—Program expenditures—			Statutory amounts	7,029,964	6,679,328
Operating budget	6,991,921	6,574,693		167,380,388	160,459,587
Less: revenues netted against expenditures	4,841,000	4,649,517	TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
	2,150,921	1,925,176	Vote 50—Transfer payments to the Government of the Northwest Territories and to the Government of the Yukon Territory—		
Statutory amounts	973	973	Grants and contributions	1,195,980,700	1,195,689,398
	2,151,894	1,926,149	Frozen	20,416,300	
Total Ministry	33,925,152,503	33,727,013,434		1,216,397,000	1,195,689,398
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
ADMINISTRATION PROGRAM					
Vote 1—Program expenditures—			Total Department	5,328,406,540	5,222,467,183
Operating budget	43,581,860	42,823,667	Canadian Polar Commission		
Grants and contributions	458,000	458,000	Vote 55—Program expenditures—		
	44,039,860	43,281,667	Operating budget	1,031,576	985,854
Statutory amounts	3,686,977	3,686,047	Grants and contributions	20,000	20,000
	47,726,837	46,967,714	Frozen	1,588	
INDIAN AND INUIT AFFAIRS PROGRAM					
Vote 5—Operating expenditures—				1,053,164	1,005,854
Operating budget	209,420,392	198,970,895	Statutory amounts	48,000	48,000
Vote 6b—Debt write-off	2,688,372	2,668,371		1,101,164	1,053,854
Vote 7b—Reduced authority under the indian economic development account			Total Ministry	5,329,507,704	5,223,521,037

Budgetary details by allotment—Continued

	Allotments		Expenditures		Allotments		Expenditures
	\$	\$			\$	\$	
INDUSTRY							
Department							
INDUSTRY AND SCIENCE				Vote 45—Grants and contributions—			
DEVELOPMENT PROGRAM				Grants and contributions.....	36,186,400	32,643,255	
Vote 1—Operating expenditures—				Frozen	1,765,600		
Operating budget	394,023,795	384,422,815			37,952,000	32,643,255	
Frozen	66,447			Statutory amounts	3,141,319	3,123,000	
Less: revenues netted against					302,025,319	297,619,363	
expenditures	8,169,000	6,918,715					
	385,921,242	377,504,100		Competition Tribunal			
Vote 5—Capital expenditures—				Vote 50—Program expenditures—			
Operating budget—Minor				Operating budget	1,204,000	1,024,488	
capital	30,393,036	28,615,215		Statutory amounts	75,000	75,000	
Capital	38,700,000	38,670,054			1,279,000	1,099,488	
	69,093,036	67,285,269					
Vote 10—Grants and contributions—				Copyright Board			
Grants and contributions	714,035,257	664,207,391		Vote 55—Program expenditures—			
Frozen	10,000,000			Operating budget	865,000	782,886	
	724,035,257	664,207,391		Statutory amounts	78,000	78,000	
Statutory amounts	41,679,654	41,544,527			943,000	860,886	
	1,220,729,189	1,150,541,287					
SERVICES TO THE MARKETPLACE				Federal Office of Regional			
PROGRAM				Development—Quebec			
Vote 25—Operating expenditures—				Vote 45—Operating expenditures—			
Operating budget	113,992,147	104,597,032		Operating budget	26,957,276	25,522,370	
Grants and contributions	1,074,000	1,047,000		Vote 50—Grants and contributions—			
Frozen	44,312			Grants and contributions.....	304,937,947	304,398,086	
Less: revenues netted against				Frozen	89,511,214		
expenditures	714,000	713,999			394,449,161	304,398,086	
	114,396,459	104,930,033		Statutory amounts	46,316,592	46,299,107	
Vote 30—Capital expenditures—					467,723,029	376,219,563	
Operating budget—Minor							
capital	13,270,531	12,612,912		National Research Council			
Capital	6,765,000	6,739,449		of Canada			
	20,035,531	19,352,361		Vote 65—Operating expenditures—			
Statutory amounts	44,473,005	9,310,744		Operating budget	237,912,398	237,150,217	
	178,904,995	133,593,138		Frozen	1,129,627		
Total Department	1,399,634,184	1,284,134,425			239,042,025	237,150,217	
Business Development Bank of Canada				Vote 70—Capital expenditures—			
Vote 60—Payments to the Business				Operating budget—Minor			
Development Bank of Canada	14,079,000	14,078,439		capital	2,444,551	2,444,551	
Canadian Space Agency				Capital	34,452,450	34,444,788	
Vote 35—Operating expenditures—					36,897,001	36,889,339	
Operating budget	50,925,443	48,667,229		Vote 75—Grants and contributions	128,100,637	128,046,671	
Minor capital	2,285,397	2,211,440		Statutory amounts	67,678,017	52,265,253	
Frozen	34,160				471,717,680	454,351,480	
	53,245,000	50,878,669					
Vote 40—Capital expenditures—				Natural Sciences and Engineering			
Operating budget—Minor				Research Council			
capital	6,441,055	6,506,460		Vote 80—Operating expenditures—			
Capital	209,445,945	204,467,979		Operating budget	16,842,450	15,803,064	
Frozen	1,100,000			Vote 85—Grants	451,856,000	451,856,000	
Less: revenues netted against				Statutory amounts	1,327,920	1,325,923	
expenditures	9,300,000				470,026,370	468,984,987	
	207,687,000	210,974,439					

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Social Sciences and Humanities Research Council			Vote 25—Canadian Judicial Council—Operating expenditures—		
Vote 90—Operating expenditures—			Operating budget	599,019	566,204
Operating budget	7,583,938	7,345,269	Statutory amounts	203,887,258	203,887,258
Frozen	43,562			209,097,122	208,836,070
	7,627,500	7,345,269			
Vote 95—Grants	91,579,000	91,579,000	Federal Court of Canada		
Statutory amounts	644,327	644,282	Vote 30—Program expenditures—		
	99,850,827	99,568,551	Operating budget	26,635,000	26,299,957
			Frozen	1,800,000	
Standards Council of Canada				28,435,000	26,299,957
Vote 100—Payments to the Standards Council of Canada	5,264,000	5,264,000	Statutory amounts	2,672,469	2,666,443
				31,107,469	28,966,400
Statistics Canada			Offices of the Information and Privacy Commissioners of Canada		
Vote 105—Program expenditures—			Vote 35—Program expenditures—		
Operating budget	335,789,592	334,271,002	Operating budget	5,940,145	5,857,825
Grants and contributions	396,395	396,395	Statutory amounts	660,090	659,441
Less: revenues netted against expenditures	51,453,287	51,453,287		6,600,235	6,517,266
	284,732,700	283,214,110			
Statutory amounts	31,463,057	31,444,143	Supreme Court of Canada		
	316,195,757	314,658,253	Vote 40—Program expenditures—		
Total Ministry	3,548,738,166	3,316,839,435	Operating budget	12,162,912	11,554,828
			Frozen	22,038	
				12,184,950	11,554,828
JUSTICE			Statutory amounts	3,889,756	3,889,756
Department				16,074,706	15,444,584
Vote 1—Operating expenditures—			Tax Court of Canada		
Operating budget	175,305,139	173,097,250	Vote 45—Program expenditures—		
			Operating budget	10,699,496	10,676,956
Vote 5—Capital expenditures—			Statutory amounts	758,250	757,428
Operating budget—Minor capital	9,248,884	7,301,966		11,457,746	11,434,384
Vote 10—Grants and contributions—			Total Ministry	755,502,400	747,437,815
Grants and contributions	11,186,291	10,952,773			
Young offenders	156,016,135	156,016,135	NATIONAL DEFENCE		
Firearms	6,110,330	6,110,330	Department		
Legal aid	88,310,216	88,310,215	Vote 1—Operating expenditures—		
	261,622,972	261,389,453	Operating budget	8,198,616,468	8,091,180,624
Statutory amounts	17,718,899	17,686,125	Less: revenues netted against expenditures	447,272,000	367,754,517
Total Department	463,895,894	459,474,794		7,751,344,468	7,723,426,107
			Vote 5—Capital expenditures—		
Canadian Human Rights Commission			Operating budget—Minor capital	48,575,690	48,575,690
Vote 15—Program expenditures—			Capital	2,598,189,212	2,637,721,687
Operating budget	15,837,900	15,335,172		2,646,764,902	2,686,297,377
Statutory amounts	1,431,328	1,429,145	Vote 10—Grants and contributions	200,368,999	194,965,938
	17,269,228	16,764,317	Statutory amounts	769,535,582	769,116,974
Commissioner for Federal Judicial Affairs			Total Department	11,368,013,951	11,373,806,396
Vote 20—Operating expenditures—					
Operating budget	4,610,845	4,382,608			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Emergency Preparedness Canada			Vote 25—Capital expenditures—		
Vote 15—Operating expenditures—			Operating budget—Minor		
Operating budget	10,871,700	9,841,779	capital	3,042,829	3,008,897
Vote 20—Grants and contributions	56,118,415	56,084,153	Capital	3,797,000	3,296,280
Statutory amounts	671,795	671,662	Frozen	2,486,172	
	67,661,910	66,597,594		9,326,001	6,305,177
Total Ministry	11,435,675,861	11,440,403,990	Vote 30—Grants and contributions	72,714,000	72,452,049
			Statutory amounts	8,613,188	8,500,642
NATIONAL REVENUE				194,280,254	189,296,898
Vote 1—Operating expenditures—			Total Department	899,070,839	826,144,851
Operating budget	1,959,497,212	1,924,937,564	Atomic Energy Control		
Canada Post Corporation—			Board		
Postal and courier			Vote 35—Program expenditures—		
imports	8,131,642	8,131,642	Operating budget	40,439,301	38,448,631
Frozen	1,125,674		Grants and contributions	680,000	639,590
Less: revenues netted against			Frozen	2,074,699	
expenditures	115,136,000	115,136,000		43,194,000	39,088,221
	1,853,618,528	1,817,933,206	Statutory amounts	3,433,655	3,411,000
Vote 5—Capital expenditures—				46,627,655	42,499,221
Operating budget—Minor			Atomic Energy of Canada Limited		
capital	54,422,900	52,372,572	Vote 40—Payments to Atomic		
Capital	9,158,600	8,902,563	Energy of Canada Limited		
Frozen	93,563		for operating and capital		
	63,675,063	61,275,135	expenditures	174,594,000	174,594,000
Vote 10—Contributions	94,417,000	91,763,435	National Energy Board		
Statutory amounts	251,120,857	250,925,845	Vote 45—Program expenditures—		
Total Ministry	2,262,831,448	2,221,897,621	Operating budget	27,725,000	23,232,072
			Statutory amounts	2,697,830	2,678,894
NATURAL RESOURCES				30,422,830	25,910,966
Department			Total Ministry	1,150,715,324	1,069,149,038
ENERGY, MINES AND RESOURCES			PARLIAMENT		
PROGRAM			The Senate		
Vote 1—Operating expenditures—			Vote 1—Program expenditures—		
Operating budget	371,387,233	366,417,544	Operating budget	30,204,000	29,144,319
Frozen	782,713		Grants and contributions	350,000	303,336
	372,169,946	366,417,544		30,554,000	29,447,655
Vote 5—Capital expenditures—			Statutory amounts	15,263,467	15,263,467
Operating budget—Minor				45,817,467	44,711,122
capital	20,483,797	18,885,750	House of Commons		
Capital	20,621,000	15,991,365	Vote 5—Program expenditures—		
Frozen	6,938,717		Operating budget	156,451,000	146,157,277
	48,043,514	34,877,115	Grants and contributions	656,000	634,061
Vote 10—Grants and contributions—			Less: revenues netted against		
Grants and contributions	198,366,100	159,024,055	expenditures	1,290,000	
Less: adjustments pursuant to section				155,817,000	146,791,338
37.1 of the <i>Financial</i>			Statutory amounts	66,077,127	66,077,127
<i>Administration Act</i>	38,076,187			221,894,127	212,868,465
	160,289,913	159,024,055			
Statutory amounts	124,287,212	76,529,239			
	704,790,585	636,847,953			
FOREST PROGRAM					
Vote 20—Operating expenditures—					
Operating budget	104,244,065	102,205,203			
Less: revenues netted against					
expenditures	617,000	166,173			
	103,627,065	102,039,030			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Library of Parliament			Commissioner of Official Languages		
Vote 10—Program expenditures	14,198,000	13,869,389	Vote 25—Program expenditures—		
Statutory amounts	1,594,000	1,594,000	Operating budget	11,070,114	10,487,171
	15,792,000	15,463,389	Statutory amounts	1,044,381	1,044,235
Total Ministry	283,503,594	273,042,976		12,114,495	11,531,406
PRIVY COUNCIL			National Round Table on the		
Department			Environment and the Economy		
Vote 1—Program expenditures—			Vote 30—Program expenditures—		
Operating budget	72,037,565	71,999,620	Operating budget	3,296,178	2,853,136
Grants and contributions	1,775,700	1,775,700	Statutory amounts	146,051	146,051
Commission of Inquiry into the				3,442,229	2,999,187
Deployment of Canadian Forces			Public Service Staff Relations		
in Somalia	6,186,100	5,896,533	Board		
Frozen	122,035		Vote 35—Program expenditures—		
	80,121,400	79,671,853	Operating budget	5,473,000	5,069,462
Statutory amounts	4,932,486	4,914,218	Statutory amounts	489,436	480,000
Total Department	85,053,886	84,586,071		5,962,436	5,549,462
Canadian Centre for Management			Security Intelligence Review		
Development			Committee		
Vote 5—Program expenditures—			Vote 40—Program expenditures—		
Operating budget	9,371,046	8,109,529	Operating budget	1,317,151	1,119,097
Grants and contributions	175,000	149,000	Frozen	5,849	
	9,546,046	8,258,529		1,323,000	1,119,097
Statutory amounts	9,410,748	1,849,801	Statutory amounts	92,000	92,000
	18,956,794	10,108,330		1,415,000	1,211,097
Canadian Intergovernmental			Total Ministry	180,727,927	168,544,981
Conference Secretariat			PUBLIC WORKS AND		
Vote 10—Program expenditures—			GOVERNMENT SERVICES		
Operating budget	2,938,902	2,673,472	Department (Public Works and Supply		
Frozen	98		and Services)		
	2,939,000	2,673,472	SERVICES PROGRAM		
Statutory amounts	194,240	194,240	Vote 1—Architectural, Engineering and		
	3,133,240	2,867,712	Realty Services Revolving Fund—		
Canadian Transportation Accident			Operating loss—		
Investigation and Safety			Other operating costs	2,582,278,000	2,582,278,000
Board			Less: revenues netted against		
Vote 15—Program expenditures—			expenditures	2,581,814,000	2,581,814,000
Operating budget	22,367,000	21,468,719		464,000	464,000
Statutory amounts	2,367,002	2,361,995	Vote 5—Architectural, Engineering and		
	24,734,002	23,830,714	Realty Services Revolving Fund—		
Chief Electoral Officer			Activities in support of broader		
Vote 20—Program expenditures—			Government objectives	2,589,000	2,589,000
Operating budget	2,679,167	2,647,225	Statutory amounts	432,591,003	37,643,279
Frozen	22,833			435,644,003	40,696,279
	2,702,000	2,647,225	REAL PROPERTY		
Statutory amounts	23,213,845	23,213,777	PROGRAM		
	25,915,845	25,861,002	Vote 2b—Real Property Disposition		
			Revolving Fund (effective		
			April 1, 1995)		1

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 10—Operating expenditures—			Canada Post Corporation		
Operating budget	43,816,680	40,470,234	Vote 40—Payments to the Canada Post Corporation for special purposes	14,000,000	14,000,000
Other operating costs	1,224,046,450	1,165,852,116	Vote 41a—Borrowings authority	1	
Grants and contributions	4,036,000	4,012,000		14,000,001	14,000,000
Less: revenues netted against expenditures	290,776,726	290,776,726	Total Ministry	5,203,760,740	4,083,912,306
	981,122,404	919,557,624			
Vote 15—Capital expenditures—			SOLICITOR GENERAL		
Operating budget—Minor capital	660,000	616,942	Department		
Capital	247,963,500	228,190,355	Vote 1—Operating expenditures—		
	248,623,500	228,807,297	Operating budget	22,650,092	21,507,636
Statutory amounts	404,952,625	399,470,210	First Nations Community Policing Services	10,000,000	10,000,000
	1,634,698,530	1,547,835,131	Frozen	44,818	
				32,694,910	31,507,636
SUPPLY AND SERVICES PROGRAM			Vote 5—Grants and contributions	41,068,701	39,744,319
Vote 20—Operating expenditures—			Statutory amounts	1,901,156	1,901,156
Operating budget	648,208,582	612,192,784	Total Department	75,664,767	73,153,111
Other operating costs	40,071,000	34,512,781			
Less: revenues netted against expenditures	187,769,700	185,029,062	Canadian Security Intelligence Service		
	500,509,882	461,676,503	Vote 10—Program expenditures—		
Vote 21a—Debt and obligations representing adjustments owed by CAE Aircraft Ltd.	1,724,008	1,724,007	Operating budget	186,969,456	184,154,499
Vote 22b—Translation Bureau—			Statutory amounts	141,196	97,103
Deletion of debts	1			187,110,652	184,251,602
Vote 23b—Canada Communication Group—			Correctional Service		
Deletion of debts	1		Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Vote 25—Capital expenditures—			Operating budget	878,911,521	855,061,777
Operating budget—Minor capital	14,531,600	8,296,562	Grants and contributions	1,189,969	1,166,548
Statutory amounts	566,003,714	59,159,804	Frozen	2,907,866	
	1,082,769,206	530,856,876		883,009,356	856,228,325
CROWN CORPORATIONS PROGRAM			Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—		
Vote 30—Payments to Old Port of Montreal Corporation Inc.	3,500,000	3,500,000	Operating budget—Minor capital	7,430,646	7,131,772
Vote 31a—Payments to Queens Quay West Land Corporation	7,500,000	7,500,000	Capital	171,652,000	169,017,730
	11,000,000	11,000,000		179,082,646	176,149,502
Total Department	3,164,111,739	2,130,388,286	Statutory amounts	85,292,536	66,907,718
				1,147,384,538	1,099,285,545
Canada Mortgage and Housing Corporation			National Parole Board		
Vote 35—Operating expenditures—			Vote 25—Program expenditures—		
Market housing	64,784,000	61,001,716	Operating budget	23,754,750	23,325,366
Social housing	1,928,212,000	1,848,492,086	Statutory amounts	2,511,000	2,511,000
Housing support	32,653,000	30,030,218		26,265,750	25,836,366
	2,025,649,000	1,939,524,020			

Budgetary details by allotment—Continued

	Allotments		Expenditures	
	\$		\$	
Office of the Correctional Investigator				
Vote 30—Program expenditures—				
Operating budget	1,194,400		1,185,141	
Statutory amounts	125,000		125,000	
	1,319,400		1,310,141	
Royal Canadian Mounted Police				
Vote 35—Law enforcement—Operating expenditures—				
Operating budget	1,623,374,450		1,605,068,307	
Grants and contributions	1,414,248		917,549	
Less: revenues netted against expenditures	732,552,698		732,552,698	
	892,236,000		873,433,158	
Vote 40—Law enforcement—Capital expenditures—				
Operating budget—Minor capital	44,579,000		41,170,898	
Capital	138,365,000		136,139,326	
	182,944,000		177,310,224	
Statutory amounts	222,739,858		220,374,457	
	1,297,919,858		1,271,117,839	
Royal Canadian Mounted Police External Review Committee				
Vote 45—Program expenditures—				
Operating budget	780,644		631,743	
Frozen	5,456			
	786,100		631,743	
Statutory amounts	39,000		39,000	
	825,100		670,743	
Royal Canadian Mounted Police Public Complaints Commission				
Vote 50—Program expenditures—				
Operating budget	3,361,478		3,319,308	
Frozen	17,616			
	3,379,094		3,319,308	
Statutory amounts	229,000		229,000	
	3,608,094		3,548,308	
Total Ministry	2,740,098,159		2,659,173,655	
TRANSPORT				
Department				
Vote 1—Operating expenditures—				
Operating budget	1,157,736,283		1,113,767,359	
Frozen	40,751,882			
Less: revenues netted against expenditures	1,198,488,164		1,198,488,164	
	1		(84,720,805)	
Vote 5—Capital expenditures—				
Capital	319,704,002		296,943,953	
Frozen	66,288,270			
	385,992,272		296,943,953	
Vote 10—Grants and contributions—				
Grants and contributions	397,174,000		390,885,802	
Frozen	1,728,000			
	398,902,000		390,885,802	
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.				
	29,822,000		28,540,280	
Vote 20—Payments to Marine Atlantic Inc.				
	100,006,001		99,984,298	
Vote 25—Payments to VIA Rail Canada Inc.				
	300,977,000		300,977,000	
Vote 30—Payments to the St. Lawrence Seaway Authority				
	78,590			
Vote 35—Payments to the Laurentian Pilotage Authority				
	5,334,000		5,070,340	
Vote 36b—Payments to the Canada Ports Corporation				
	1,921,411		1,921,410	
Statutory amounts	1,211,752,251		1,209,628,139	
Total Department	2,434,785,526		2,249,230,417	
Civil Aviation Tribunal				
Vote 40—Program expenditures—				
Operating budget	843,000		777,168	
Statutory amounts	62,000		62,000	
	905,000		839,168	
National Transportation Agency				
Vote 50—Program expenditures—				
Operating budget	27,633,468		27,633,468	
Statutory amounts	269,798,455		269,783,958	
	297,431,923		297,417,426	
Total Ministry	2,733,122,449		2,547,487,011	
TREASURY BOARD				
Secretariat				
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
Vote 1—Program expenditures—				
Operating budget	81,186,840		81,186,668	
Grants and contributions	258,160		258,160	
	81,445,000		81,444,828	
Statutory amounts	7,072,719		7,068,042	
	88,517,719		88,512,870	
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS				
Vote 5—Government contingencies—				
Frozen	317,521,714			

Budgetary details by allotment—Concluded

	Allotments		Expenditures	
	\$		\$	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM				
Vote 15—Public Service Insurance—				
Operating budget	812,606,973		714,607,880	
Grants and contributions	227,150		227,150	
Less: revenues netted against expenditures	74,827,123		74,827,123	
	738,007,000		640,007,907	
Statutory amounts	502,296,532		502,296,532	
	1,240,303,532		1,142,304,439	
Total Ministry	1,646,342,965		1,230,817,309	
VETERANS AFFAIRS				
Department				
VETERANS AFFAIRS PROGRAM				
Vote 1—Operating expenditures—				
Operating budget	201,115,966		197,909,315	
Other health purchased services	326,873,000		317,658,815	
	527,988,966		515,568,130	
Vote 5—Grants and contributions—				
Grants and contributions	1,438,782,001		1,391,320,196	
Frozen	16,710,913			
	1,455,492,914		1,391,320,196	
Statutory amounts	18,337,876		18,334,270	
	2,001,819,756		1,925,222,596	
CANADIAN PENSION COMMISSION PROGRAM				
Vote 10—Program expenditures—				
Operating budget	2,028,125		2,027,863	
Frozen	2,318,000			
	4,346,125		2,027,863	
Statutory amounts	444,000		444,000	
	4,790,125		2,471,863	
BUREAU OF PENSIONS ADVOCATES PROGRAM				
Vote 15—Program expenditures—				
Operating budget	3,224,000		3,223,639	
Frozen	3,223,000			
	6,447,000		3,223,639	
Statutory amounts	804,000		804,000	
	7,251,000		4,027,639	
VETERANS APPEAL BOARD PROGRAM				
Vote 20—Program expenditures—				
Operating budget	1,327,000		1,326,427	
Frozen	1,440,000			
	2,767,000		1,326,427	
Statutory amounts	335,000		335,000	
	3,102,000		1,661,427	
VETERANS REVIEW AND APPEAL BOARD PROGRAM				
Vote 21b—Program expenditures—				
Operating budget	4,033,000		3,866,403	
Total Ministry	2,020,995,881		1,937,249,928	
WESTERN ECONOMIC DIVERSIFICATION				
Vote 1—Operating expenditures—				
Operating budget	35,728,634		30,281,120	
Vote 5—Grants and contributions—				
Grants and contributions	337,459,638		321,264,565	
Frozen	92,745,731			
	430,205,369		321,264,565	
Statutory amounts	11,403,455		11,403,138	
Total Ministry	477,337,458		362,948,823	
GRAND TOTAL	154,273,214,670		150,048,665,464	

(1) An amount of \$20,893,095 available from previous years has been included with statutory amounts.

(2) An amount of \$336,764 available from previous years has been included with statutory amounts.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
PRIVY COUNCIL					
Department					
Commission of Inquiry into the Deployment of Canadian Forces to Somalia.....	63,500	93,713	1,971,099	3,966,176	6,094,488
This Commission was established by Order in Council (PC 1995-442 dated March 20, 1995) pursuant to Part I of the <i>Inquiries Act</i> . The Commission's mandate is to inquire into and report on the chain of command system, leadership within the chain of command, discipline, operations, actions and decisions of the Canadian Forces and the actions and decisions of the Department of National Defence in respect of the Canadian Forces deployment to Somalia and, without restricting the generality of the foregoing, matters related to the pre-deployment, in-theatre and post-deployment phases of the Somalia deployment.					
Commission of Inquiry on the Blood System in Canada.....		1,018	1,391,949	3,388,700	4,781,667
This Commission was established by Order in Council (PC 1993-1879 dated October 4, 1993) pursuant to Part I of the <i>Inquiries Act</i> . The Commission's mandate is to review and report on the mandate, organization, management, operations, financing and regulations of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980's.					
Indian Specific Claims Commission.....	185,000	178,629	1,805,661	1,996,063	4,165,353
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the <i>Inquiries Act</i> . The Commission's mandate is to inquire into and report on whether an Indian band has established that it has an Indian specific claim in situations where an Indian band disagrees with the Minister of Indian Affairs and Northern Development's (the Minister) rejection of a claim for negotiation and where an Indian band disagrees with the Minister's determination as to which compensation criteria apply in the negotiation of a settlement. The Commission is also mandated to provide, or arrange for, mediation services.					

Commissions—Continued

General information by commission—Concluded

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Royal Commission on Aboriginal Peoples	413,625	131,529	1,467,573	2,403,613	4,416,340

This Commission was established by Order in Council (PC 1991-1597 dated August 26, 1991) pursuant to Part I of the *Inquiries Act*. The Commission's mandate is to investigate the evolution of the relationship among aboriginal peoples (Indian, Inuit and Métis), the Canadian government, and the Canadian society as a whole. It is expected to propose specific solutions, rooted in domestic and international experience, to the problems which have plagued those relationships and which confront aboriginal peoples today.

SOLICITOR GENERAL

Correctional Service

Commission of Inquiry into certain events at the Prison for Women in Kingston	15,872	154,814	2,939,854	3,110,540
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This Commission was established by order in Council (PC 1995-608 dated April 10, 1995) pursuant to the *Inquiries Act*. The Commission's mandate is to investigate and report on the state and management of that part of business of the Correctional Service of Canada that pertains to the incidents that occurred at the Prison for Women in Kingston, Ontario beginning on April 22, 1994 and on the responses of the Correctional Service of Canada. Term to March 31, 1996.

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

Commissions—Concluded**Details of travel and living expenses**

The following statement presents the total travel and living expenses paid to each commission's member.

Name of members	1995-96 Expendi- tures	Name of members	1995-96 Expendi- tures
	\$		\$
PRIVY COUNCIL		Corcoran C (Commissioner)	43,791
Department		Gill A (Commissioner)	24,873
Commission of Inquiry into the Deployment of Canadian Forces to Somalia		Prentice J E (Co-chairperson)	32,203
			<u>178,629</u>
Desbarats P (Commissioner)	42,075	Royal Commission on Aboriginal Peoples	
Létourneau G (Commissioner and Chairperson)	13,418	Chartrand P (Commissioner)	38,661
Rutherford R C (Commissioner)	38,220	Dussault R (Co-chairman)	38,334
	<u>93,713</u>	Erasmus G (Co-chairman)	
Commission of Inquiry on the Blood System in Canada		Meekison P (Commissioner)	32,964
Krever Hon H (Commissioner)	<u>1,018</u>	Robinson V (Commissioner)	21,267
		Sillet M (Commissioner)	303
Indian Specific Claims Commission		Wilson B (Commissioner)	
Augustine R (Commissioner)	45,628		<u>131,529</u>
Bellegarde J D (Co-chairperson)	32,134	SOLICITOR GENERAL	
		Correctional Service	
		Commission of Inquiry into certain events at the Prison for Women in Kingston	
		Arbour Hon L (Commissioner)	<u>15,872</u>

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food—						
Department	38	462,514	31,939	63,508	4,498	562,459
Atlantic Canada Opportunities Agency—						
Department	3	137,961		27,870	222	166,053
Canadian Heritage—						
Department (Communications)	11	100,810	2,924	482		104,216
National Archives of Canada	4	65,289				65,289
National Film Board	1	5,572		1,126	320	7,018
National Library	3	26,013		2,800	645	30,825
Public Service Commission	4	61,820	15,715			77,535
Citizenship and Immigration—						
Immigration and Refugee Board of Canada	2	64,582		3,852		68,434
Environment	38	457,613		25,283		482,896
Fisheries and Oceans—						
Department	4	51,692		1,684		53,376
Foreign Affairs and International Trade—						
Department	3	59,528		(3)		59,528
Canadian International Development Agency	9		3,857	42,254	6,970	53,081
NAFTA Secretariat, Canadian Section	1	21,348		2,857	759	24,964
Health—						
Department (National Health and Welfare)	75	326,564	88,000	438,511	180	853,255
Human Resources Development—						
Department (Employment and Immigration)	46	48,521		24,576	818	73,915
Indian Affairs and Northern Development—						
Department	9	248,395	7,379	16,821	12,853	285,448
Industry—						
Department	3	60,051		3,552	1,800	65,403
Canadian Space Agency	2	23,870		2,004		25,874
Natural Sciences and Engineering Research Council	1	2,984		17,893		20,877
Statistics Canada	4	25,717		9,993	2,168	37,878
Justice—						
Department	6	141,248	2,767	54,029	500	198,544
Tax Court of Canada	1	18,660		2,500		21,160
National Defence—						
Department	10	176,040		6,798	10	182,848
National Revenue	4	44,975				44,975
Natural Resources—						
Department	11	178,977	3,802	15,072		197,851
National Energy Board	2	16,425		3,758		20,183
Privy Council—						
Department	1	2,867				2,867
Canadian Centre for Management Development	1	10,919		761	554	12,234
Commissioner of Official Languages	2	20,006		1,322	422	21,750

Education costs—Concluded

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Public Works and Government Services—						
Department (Public Works and Supply and Services)	1	18,512		2,000		20,512
Solicitor General—						
Correctional Service	11	194,408		18,210		212,618
Royal Canadian Mounted Police	13	55,861				55,861
Transport—						
Department	3	21,659				21,659
Veterans Affairs—						
Department	13	215,946		7,524	620	224,090
Western Economic Diversification	3	17,568		2,560		20,128
Total	343	3,384,915	157,750	799,600	33,339	4,375,604

(1) Includes allowances in lieu of pay.

(2) Includes book allowances.

(3) Tuition fees of two employees are paid by the Treasury Board Secretariat.

Financial assistance given to railways by the Government of Canada in 1995-96 (with cumulative figures to March 31, 1996)

The 1952 *Canadian National Railways Capital Revision Act* stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 *Canadian National-Canadian Pacific Act*, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscella-

neous program expenditures in which the corporations have benefited. Only individual payments of \$50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

	1995-96	Cumulative budgetary and non-budgetary assistance as at March 31, 1996
	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM⁽¹⁾		
Non-budgetary		
Repayments of loans and advances	(80,679,807)	...
Capital stock issues	(2,278,866,774)	...
Total	(2,359,546,581)	...
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,333,266	...
<i>Atlantic Region Freight Assistance Act</i>	(s) 1,574,944	...
<i>Maritime Freight Rates Act</i>	2,157,565	...
<i>National Transportation Act, 1987</i>	(s) 8,454,763	...
<i>Railway Act</i>	(s) 4,738,019	...
Railway Safety	6,115,230	...
Railway employee Provident Fund	...	...
<i>CN Commercialization Act</i>	1,101,017,008	...
Termination of the collection of tolls on the Victoria Bridge	(s) 5,044,228	...
<i>Western Grain Transportation Act</i>	(s) 99,535,674	...
Total	1,229,970,697	9,108,058,745
CANADIAN PACIFIC LIMITED⁽¹⁾		
Budgetary		
<i>Atlantic Region Freight Assistance Act</i>	(s) ...	...
<i>Maritime Freight Rates Act</i>	...	...
<i>National Transportation Act, 1987</i>	1,092,896	...
Railway Safety	1,879,080	...
<i>Western Grain Transportation Act</i>	(s) 108,772,476	...
Total	111,744,452	5,021,399,946
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues ⁽²⁾	...	9,300,000
Budgetary		
Operating costs and labour assistance	300,977,000	8,212,339,052
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway—		
<i>Railway Act</i>	(s) 2,304,443	47,565,454
BC Rail—		
<i>Western Grain Transportation Act</i>	(s) 437,901	29,972,599
British Northern Railway	...	32,836
British Yukon Railway Company	...	4,500,000
Burlington Northern Inc—		
Railway Safety	...	530,087
Canada and Gulf Terminal Railway ⁽³⁾	...	1,383,800

Financial assistance given to railways by the Government of Canada in 1995-96 (with cumulative figures to March 31, 1996)—Concluded

	1995-96	Cumulative budgetary and non-budgetary assistance as at March 31, 1996
	\$	\$
Central Western Railway— <i>Western Grain Transportation Act</i> (s)	839,487	23,322,787
Chesapeake and Ohio Railway Company	308,334
Consolidated Rail Corporation	123,427	1,162,652
Devco Railway (Cumberland Railway Company)	2,940,473
Dominion Atlantic Railway ⁽⁴⁾	2,860,476
<i>Maritime Freight Rates Act</i>	486,944
Essex Terminal Railway
Grand Falls Central Railway Co. Ltd.— <i>Atlantic Region Freight Assistance Act</i> (s)	124,678	2,280,592
Napierville Junction Railway	255,572
Northern Alberta Railway ⁽³⁾	19,551,776
Ontario Northland	52,401
Penn Central Railway..... ⁽⁴⁾	...	153,691
Quebec Central Railway ⁽⁴⁾	260,896
Quebec North Shore and Labrador Railway— <i>Railway Act</i> (s)	2,664,218	26,130,373
Southern Rails Cooperatives Ltd— <i>Western Grain Transportation Act</i> (s)	216,113	2,323,731
Toronto, Hamilton and Buffalo Railway Company ⁽⁴⁾	1,060,574
Total	6,710,267	167,136,048
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick	50,460
Brantford, Waterloo and Lake Erie Railway	57,600
Bruce Mines and Algoma Railway	53,920
Canada Central Railway—Peace River Bridge.....	...	175,000
Central Railway of Canada	30,145
Colchester Coal and Railways Company.....	...	12,800
Dominion Coal Company, Nova Scotia	87,808
Edmonton, Dunvegan and British Columbia Railway	338,382
Eric and Huron Railway	96,000
Ha Ha Bay Railway, New Brunswick	231,462
Harvey Branch Railway, New Brunswick	5,554
Joggins Railway, Nova Scotia	37,500
Klondyke Mines Railway	197,184
Lake Erie, Essex and Detroit Railway	118,400
Lake Erie and Detroit River Railway	357,451
L'Assomption Railway, Quebec	11,200
Leamington and St Clair Railway	51,200
Maritime Coal and Railway Company.....	...	3,200
Minudie Coal Company, Nova Scotia	18,544
North Railway	250,000
North Shore Railway Company, Beersville Coal and Railway Company.....	...	27,616
Northern New Brunswick Seaboard Railway Company	108,160
Ottawa and New York Railway.....	...	262,384
Pacific Great Eastern Railway	2,478,500
Phillipsburg Junction and Quarry Company.....	...	23,712
Pontiac and Renfrew Railway.....	...	13,600
Port Nelson Terminal	6,240,096
Quebec, Montmorency and Charlevoix Railway	96,000
Residue of cost of steamer Sheba	78,611
Schomberg and Aurora Railway	46,144
St Lawrence and Adirondack Railway.....	...	149,482
St Louis Richibucto Railway	22,400
Temiskaming and Northern Ontario Railway	2,134,080
Total	13,864,595
Total— Non-budgetary	(2,359,546,581)	9,300,000
Budgetary	1,649,402,416	22,522,798,386

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) Total shares issued: 93,000 no par value common shares.

(3) Controlled by Canadian National Railway.

(4) Controlled by Canadian Pacific Limited.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

	Amount realized in 1995-96 ⁽¹⁾		Amount realized in 1995-96 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Joint and mixed enterprises—	
Unemployment Insurance Account	227,859,339	Petro-Canada—	
		Dividends	28,463,021
CURRENT ASSETS—		National governments including developing	
Interest on bank deposits	369,950,388	countries—	
FOREIGN EXCHANGE ACCOUNTS—		Development of export trade (loans administered by the	
International reserves held in the Exchange Fund		Export Development Corporation)—Foreign Affairs	
Account—		and International Trade	74,545,853
Transfer of profit	1,383,292,160	Developing countries—Foreign Affairs and	
International Monetary Fund—Subscriptions—		International Trade—Canadian International	
Transfer of profit	40,328,319	Development Agency—International develop-	
		ment assistance	3,652,916
Total foreign exchange accounts	1,423,620,479	Jamaica—Finance	2,607,463
LOANS, INVESTMENTS AND ADVANCES—		United Kingdom—Finance—United Kingdom Financial	
Enterprise Crown corporations—		Agreement Act, 1946	4,225,001
Canada Deposit Insurance Corporation	123,199,316	Deferred interest	4,215,862
Canada Mortgage and Housing Corporation	680,107,292	Total national governments including developing	
Canadian National Railway System	7,317,644	countries	89,247,095
Farm Credit Corporation	207,751,516	International organizations—	
Farm syndicates loan fund	671,609	International Monetary Fund—	
	1,019,047,377	Enhanced Structural Adjustment Facility	22,229,917
Other—		Provincial and territorial governments—	
Atomic Energy of Canada Limited	997,457	NEWFOUNDLAND—	
Bank of Canada—		Atlantic Canada Opportunities Agency—	
Transfer of profit	1,841,162,874	Special areas and highways agreement	1,791,299
Canada Development Investment Corporation—		Finance—	
Dividends	10,000,000	Municipal Development and Loan	
Canada Ports Corporation—		Board	150,646
Interest	\$ 33,021	Winter capital projects fund	318,998
Dividends	316,239	Industry—	
	349,260	Atlantic Development Board carry-over	
Interport Loan Fund—		projects	54,326
Transfer of profit	5,326,411	Atlantic Provinces Power Development	
Canada Post Corporation	7,764,000	Act	4,230,950
Canadian Dairy Commission	2,994,428		6,546,219
Cape Breton Development Corporation	304,731	NOVA SCOTIA—	
Freshwater Fish Marketing Corporation	122,924	Atlantic Canada Opportunities Agency—	
Halifax Port Corporation—		Special areas and highways agreement	575,529
Dividends	178,577	Finance—	
Montreal Port Corporation—		Municipal Development and Loan	
Interest	\$ 256,925	Board	20,686
Dividends	2,442,349	Winter capital projects fund	55,440
	2,699,274	Industry—	
Prince Rupert Port Corporation—		Atlantic Development Board carry-over	
Interest	\$ 1,617,984	projects	164,337
Dividends	15,662	Atlantic Provinces Power Development	
	1,633,646	Act	3,720,472
Royal Canadian Mint	16,166		4,536,464
Saint John Port Corporation	2,125,208		
Vancouver Port Corporation—			
Interest	\$ 179,703		
Dividends	3,262,900		
	3,442,603		
	1,879,117,559		
Total enterprise Crown corporations	2,898,164,936		

Return on investments—Continued

	Amount realized in 1995-96 ⁽¹⁾		Amount realized in 1995-96 ⁽¹⁾
	\$		\$
PRINCE EDWARD ISLAND—		BRITISH COLUMBIA—	
Atlantic Canada Opportunities Agency—		Finance—	
Comprehensive development plan agreement	585,061	Municipal Development and Loan	
Finance—		Board	56,986
Municipal Development and Loan		Winter capital projects fund	372,533
Board	21,365		429,519
Winter capital projects fund	85,410		
	691,836	NORTHWEST TERRITORIES—	
NEW BRUNSWICK—		Finance—	
Atlantic Canada Opportunities Agency—		Winter capital projects fund	10,636
Special areas and highways agreement	1,087,009	Indian Affairs and Northern Development—	
Finance—		Government of the Northwest Territories	1,499
Municipal Development and Loan			12,135
Board	105,039	YUKON TERRITORY—	
Winter capital projects fund	689,725	Indian Affairs and Northern Development—	
Industry—		Government of the Yukon Territory	116,501
Atlantic Development Board carry-over			116,501
projects	4,996		
Atlantic Provinces Power Development		Total provincial and territorial governments	21,766,382
Act	1,578,884		
Natural Resources—		Other loans, investments and advances—	
Regional electrical inter-		Loans and accountable advances—	
connections	528,791	Foreign Affairs and International Trade—	
	3,994,444	Personnel posted abroad	554,932
QUEBEC—		Other—	
Industry—		Agriculture and Agri-Food—	
Federal Office of Regional Development—Quebec—		Construction of multi-purpose exhibition	
Special areas and highways agreement	2,680,325	buildings	1,164,576
Finance—		Atlantic Canada Opportunities	
Federal-provincial fiscal		Agency—	
arrangements	58,944	Loans to enterprises in Newfoundland and Labrador ..	20,755
Municipal Development and Loan		Citizenship and Immigration—	
Board	1,309,338	Transportation and assistance loans	147,429
	4,048,607	Finance—	
ONTARIO—		Ottawa Civil Service Recreational	
Finance—		Association	2,680
Municipal Development and Loan		Fisheries and Oceans—	
Board	67,022	Canadian producers of frozen groundfish	12,500
Winter capital projects fund	655,170	Groundfish processors	12,500
	722,192	Indian Affairs and Northern Development—	
MANITOBA—		Eskimo loan fund	75,703
Finance—		First Nations in British Columbia	20,952
Municipal Development and Loan		Indian economic development fund	905,143
Board	28,492	Council for Yukon Indians	384,213
Winter capital projects fund	68,434	Native claimants	6,756,111
Western Economic Diversification—		Yukon Energy Corporation	3,484,472
Special areas and highways agreement	148,307	National Defence—	
	245,233	Canadian Forces housing projects	416,790
SASKATCHEWAN—		Natural Resources—	
Agriculture and Agri-Food—		Hydro-Quebec Research Institute	1,374,633
Agricultural service centres	262,513	Transport—	
Finance—		Hamilton Harbour Commissioners	10,828
Municipal Development and Loan		Veterans Affairs—	
Board	4,503	Veterans' Land Act Fund—	
	267,016	Advances	916,282
ALBERTA—			15,705,567
Finance—		Total other loans, investments and advances	16,260,499
Municipal Development and Loan			
Board	46,687	Total loans, investments and advances	3,076,131,850
Winter capital projects fund	7,401		
Western Economic Diversification—			
Special areas and highways agreement	102,128		
	156,216		

Return on investments — *Concluded*

	Amount realized in 1995-96 ⁽¹⁾		Amount realized in 1995-96 ⁽¹⁾
	\$		\$
OTHER ACCOUNTS—		Public Works and Government Services—	
Agriculture and Agri-Food—		Canada Communication Group	7,972,304
Canadian Pari-Mutuel Agency	50,040	Canadian National Railway System	132,081
Interest on sale of irrigated land—Other	4,332	Government Telecommunications and Informatics	
Gross Revenue Insurance Program—Interest on loans	2,554,224	Services Revolving Fund	28,422
Canadian Heritage—		Optional Services Revolving Fund	32,054
Parks Canada Enterprise Units	50,247	Consulting and Audit Canada Revolving Fund	24,414
Foreign Affairs and International Trade—		Translation Bureau	24,596
Interest on mission bank accounts	55,091	Rental income from properties—Rental—	
Indian Affairs and Northern Development—		Other rentals	738,503
Indian housing assistance fund—On-reserve		Viking Rideau Corporation	195,537
housing—Interest on guaranteed loans	292,684	Solicitor General—	
Curragh Resources	92,126	Correctional Service—CORCAN Revolving Fund	3,570,948
Farm Credit Corporation	23,429	Royal Canadian Mounted Police—	
Esso Ltd—Norman Wells Project profits	99,765,623	Loans and advances to persons posted	
Stoney Perpetual Loan	23,377	abroad—	
Industry—		Interest	\$ 1,075
Hyundai Auto Canada Inc.	1,897,211	Transfer of profit	12,998
Bombardier Inc., groupe Canadair	28,058		
Interest on general development agreement—			14,073
Province of British Columbia	229,242	Total other accounts	119,163,117
National Defence—		TOTAL RETURN ON INVESTMENTS	5,216,725,173
Interest on loans to employees posted abroad	816,575		
Interest earned from funds on deposit with		Summary	
suppliers	31,860	Interest	1,801,080,269
National Revenue—		Transfer of profits	3,369,888,385
Public buildings and properties—Rental	339,268	Dividends	44,678,748
Privy Council—		Other	1,077,771
RADIAN Revolving Fund	176,798	Total	5,216,725,173

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons - Statement of sessional and expense allowances, and of travel expenses paid in 1995-96";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD⁽¹⁾			FINANCE		
Department			Department		
<i>Minister—</i>			<i>Minister of Finance—</i>		
Hon R E Goodale.....	1	65,474	Hon P Martin.....	1	40,134
<i>Parliamentary Secretaries—</i>			<i>Secretary of State (International Financial Institutions)—</i>		
L Vancielief.....	1	14,543	Hon D Peters.....	1	27,800
J Pickard.....	1	4,679	<i>Parliamentary Secretary—</i>		
CANADIAN HERITAGE			D Walker.....	1	9,788
Department (Communications)			FISHERIES AND OCEANS		
<i>Ministers—</i>			Department		
Hon M Dupuy.....	1	34,999	<i>Ministers—</i>		
Hon S Copps.....	1	5,375	Hon B Tobin.....	1	86,344
<i>Secretaries of State (Multiculturalism) and (Status of Women)—</i>			Hon F Mifflin.....	1	4,413
Hon S Finestone.....	1	12,254	<i>Secretary of State (Fisheries and Oceans) and (Agriculture and Agri-Food)—</i>		
Hon H Fry.....	1	5,936	Hon F Robichaud.....	1	29,465 ⁽¹⁾
<i>Parliamentary Secretary—</i>			<i>Parliamentary Secretary—</i>		
A Guarnieri.....	1	4,436	H S Dhaliwal.....	1	12,505
CITIZENSHIP AND IMMIGRATION			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department			Department		
<i>Ministers—</i>			<i>Ministers of Foreign Affairs—</i>		
Hon S Marchi.....	1	15,385	Hon A Ouellet.....	1	91,718
Hon L Robillard.....	1	2,793	Hon L Axworthy.....	1	1,635
<i>Parliamentary Secretaries—</i>			<i>Ministers of International Trade—</i>		
M Clancy.....	1	11,783	Hon R MacLaren.....	1	38,388
M Minna.....	1	493	Hon AC Eggleton.....	1	4,392
ENVIRONMENT			<i>Secretary of State (Latin America and Africa)—</i>		
<i>Ministers—</i>			Hon C Stewart.....	1	56,980
Hon S Copps.....	1	48,534	<i>Secretary of State (Asia and Pacific)—</i>		
Hon S Marchi.....	1	7,628	Hon R Chan.....	1	33,399
<i>Deputy Prime Minister—</i>			<i>Parliamentary Secretaries—</i>		
Hon S Copps.....	1	5,105	J Flis.....	1	19,702
<i>Parliamentary Secretary—</i>			M Mac Harb.....	1	29,359
C Lincoln.....	1	28,147	R J MacDonald.....	1	2,792
			HEALTH		
			Department (National Health and Welfare)		
			<i>Ministers—</i>		
			Hon D Marleau.....	1	31,316
			Hon D Dingwall.....	1	7,461
			<i>Parliamentary Secretary—</i>		
			H Fry.....	1	4,199

Travel expenses of ministers and parliamentary secretaries—Continued

	Vote	Amount		Vote	Amount
		\$			\$
HUMAN RESOURCES DEVELOPMENT			NATURAL RESOURCES		
Department (Employment and Immigration)			Department		
<i>Ministers of Human Resources Development—</i>			<i>Minister—</i>		
Hon L Axworthy	1	44,593 ⁽²⁾	Hon A McLellan	1	21,303 ⁽³⁾
Hon D Young	1	11,012	<i>Parliamentary Secretary—</i>		
<i>Minister of Labour and Minister responsible</i>			G S Rideout	1	11,556
<i>for the federal campaign in the upcoming</i>					
<i>Quebec referendum—</i>			PRIVY COUNCIL		
Hon L Robillard	1	26,334	Department		
<i>Minister of Labour and Deputy Leader of the</i>			<i>Prime Minister—</i>		
<i>Government in the House of Commons—</i>			Rt Hon J Chrétien	1	6,446
Hon A Gagliano	1	1,081	<i>President of the Queen's Privy Council for</i>		
<i>Secretary of State (Training and Youth)—</i>			<i>Canada, Minister of Intergovernmental</i>		
Hon E Blondin-Andrew	1	93,127	<i>Affairs and Minister responsible for Public</i>		
<i>Parliamentary Secretary—</i>			<i>Service Renewal—</i>		
M Bevilacqua	1	11,993	Hon M Massé	1	8,683
INDIAN AFFAIRS AND NORTHERN			<i>President of the Queen's Privy Council for</i>		
DEVELOPMENT			<i>Canada and Minister of Intergovernmental</i>		
Department			<i>Affairs—</i>		
<i>Minister—</i>			Hon S Dion	1	2,263
Hon R Irwin	1	64,425	<i>Leader of the Government in the Senate and Minister</i>		
<i>Parliamentary Secretaries—</i>			<i>with special responsibility for literacy—</i>		
J Anawak	1	25,470	Hon J Fairbairn	1	48,991
Dr B Patry	1	5,104	<i>Leader of the Government in the House</i>		
INDUSTRY			<i>of Commons—</i>		
Department			Hon H Gray	1	632
<i>Minister—</i>			<i>Secretary of State (Parliamentary Affairs) and</i>		
Hon J Manley	1	75,490	<i>Deputy Leader of the Government in the House</i>		
<i>Secretary of State (Science, Research and</i>			<i>of Commons—</i>		
<i>Development)—</i>			Hon A Gagliano	1	33,984
Hon J Gerrard	1	61,036	<i>Parliamentary Secretaries—</i>		
<i>Secretary of State (Federal Office of Regional</i>			P Milliken	1	3,855
<i>Development - Quebec)—</i>			J English	1	921
Hon M Cauchon	45	8,546	PUBLIC WORKS AND GOVERNMENT		
JUSTICE			SERVICES		
Department			Department (Public Works and		
<i>Minister and Attorney General of Canada—</i>			Supply and Services)		
Hon A Rock	1	45,725	<i>Ministers—</i>		
<i>Parliamentary Secretary—</i>			Hon D C Dingwall	20	28,686
R MacLellan	1	5,537	Hon D Marleau	20	460
NATIONAL DEFENCE			<i>Parliamentary Secretary—</i>		
Department			R Bélair	20	1,538
<i>Minister—</i>			SOLICITOR GENERAL		
Hon D M Collenette	1	13,741	Department		
<i>Parliamentary Secretary—</i>			<i>Solicitor General of Canada—</i>		
Rear Admiral F Mifflin (Retired)	1	14,629	Hon H Gray	1	31,826
NATIONAL REVENUE			<i>Parliamentary Secretaries—</i>		
Ministers—			P Gagnon	1	5,403
Hon D Anderson	1	27,906	N Discepolo	1	137
Hon J Stewart	1	4,831	TRANSPORT		
<i>Parliamentary Secretary—</i>			Department		
S Whelan	1	1,293	<i>Ministers—</i>		
			Hon D Young	1	57,648
			Hon D Anderson	1	2,827

Travel expenses of ministers and parliamentary secretaries—Concluded

	Vote	Amount		Vote	Amount
		\$			\$
TREASURY BOARD			VETERANS AFFAIRS		
Secretariat			Department		
<i>Presidents of the Treasury Board and Ministers responsible for infrastructure—</i>			<i>Secretary of State (Veterans)—</i>		
Hon A C Eggleton	1	29,558	Hon L MacAulay	1	22,708
Hon M Massé	1	9,448			
<i>Parliamentary Secretary—</i>					
R J Duhamel	1	322			

(1) The expenditures of the Secretary of State (Agriculture and Agri-Food) are reported with those of the Secretary of States (Fisheries and Oceans) under Fisheries and Oceans.

(2) Prior to the January 25, 1996 Minister shuffle, the Honourable L Axworthy had two portfolios and the budget was with Human Resources Development. An amount of \$ 4,374 was spent for his expenses as Minister of Western Economic Diversification and is reported under Human Resources Development.

(3) The Honourable Anne McLellan is also the Federal Interlocutor for Métis and Non-Status Indians. An amount of \$1,019 has been recovered from the Privy Council and is included under Natural Resources.

SECTION 13

1995-96

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	\$
Association of South East Asian Nations (ASEAN)—Ministerial	73,071
Canada/Caribbean Heads of Government Meeting	135,440
Conference of the Parties of the Convention on Climate Change	20,396
Conference of the Wives of Heads of State and Government of the Americas	35,588
Conference on Anti-terrorism	105,915
Conférence ministérielle de la Francophonie	29,578
Conférence ministérielle préparatoire et le Sommet de la Francophonie	508,185
Governor General's Visit to the Czech Republic and The Kingdom of the Netherlands	307,421
Hemispheric Trade Ministerial Meeting	9,200
Inauguration of President Menem of Argentina	15,914
International Olympic Committee Meeting to Award the 2002 Winter Games	22,193
North Atlantic Council and North Atlantic Cooperative Council (NAC/NACC)	
Spring Ministerial Meeting	24,812
North Atlantic Council and North Atlantic Cooperative Council (NAC/NACC)	
Fall Ministerial Meeting, and the Organization for Security and	
Cooperation in Europe (OSCE) Ministerial Council Meeting	63,720
OECD Education Committee Meeting	12,027
OECD Ministerial Meeting	44,124
Organization of American States General Assembly	76,763
Prime Minister's Visit to Dallas	35,604
Prime Minister's Visit to London, Paris, The Hague, and Moscow	679,421
Prime Minister's Attendance at the Funeral of Yitzhak Rabin (Tel Aviv), CHOGM (Auckland),	
Bilateral Visit to Australia and APEC Summit (Osaka)	1,552,840
Quadrilateral Trade Ministers' Meeting	48,873
Review and Extension Conference of the Parties to the Treaty on the	
Non-Proliferation of Nuclear Weapons	98,342
Start-up Costs, Advance Team Visit and Hotel Deposit for Prime Minister's	
April 1996 Visit to Bucharest and Moscow (G7/P8 Nuclear Safety Meeting)	119,870
Start-up Costs and Advance Team Visit for Lyon G7 Summit	49,142
Team Canada Trade Mission to India, Pakistan, Indonesia, and Malaysia	1,416,253
UNESCO General Conference	51,908
United Nations Economic and Social Council	60,623
United Nations General Assembly	537,711
United Nations World Conference on Women	743,071
Miscellaneous conferences and meetings	149,419
Total	7,027,424

Travel expenses for Canadian representation at international conferences and meetings

	\$		\$
<i>Association of South East Asian Nations</i>		<i>Foreign Affairs and International Trade</i>	
<i>(ASEAN)—Ministerial Meeting</i>	58,110	Harley K, Lemieux P, Nelems P, Plouffe L, Smart D.	
Member of the House of Commons		National Defence	
Ouellet Hon A.		Barbe Y, Soundy W, Wynne P.	
Foreign Affairs and International Trade		Prime Minister's Office/Privy Council Office	
Brodeur Y, Edwards L, Grinius M, Johnstone V,		Bartleman J, Benson I, Brooman K, Carisse J-M, Carle J,	
Kergin M, Thérberge N, Whiting S.		Chrétien C, Côté C, Deschambault D, Hartley B,	
Other		Laurin A, MacInnis D, Parisot P, Prusakowski T,	
Ouellet E.		Read C, Swartman L, Wilson T.	
<i>Canada/Caribbean Heads of Government Meeting</i>	135,137	<i>Conference of the Parties of the Convention on Climate</i>	
Members of the House of Commons		<i>Change</i>	2,445
Augustine J, Chrétien Rt Hon J, Stewart Hon C.		Members of the House of Commons	
		Caccia Hon C, Walker D.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings—Continued

	\$		\$
<i>Conference of Wives of Heads of State and Government of the Americas</i>	35,588	Provincial Governments Laurendeau M. Others Kufka Dr H, Landry A, Michaud J, Pagé G, Roy L.	
Head of Delegation Chrétien Mde A.		<i>Governor General's Visit to the Czech Republic and The Kingdom of the Netherlands</i>	216,902
Foreign Affairs and International Trade Beaulieu R, Girling E, Lortie Amb M.		Governor General LeBlanc Rt Hon R.	
Prime Minister's Office Bondar M, Hosek C, Lee K.		Members of the House of Commons Eggleton Hon A, Gerrard Hon J.	
<i>Conference on Anti-terrorism</i>	102,937	Foreign Affairs and International Trade Hudson A, Lebel J, Lederman L, Lessard M, Mace M, Portelance R.	
Members of the House of Commons Axworthy Hon L, Chrétien Rt Hon J.		Government House Chevier Y, Fram K, Gillis J, Gothe P, Gough J, Higgins K, Hood M, Jodoin N, Jolivet G, Laing W, Larocque J, Lortie L, O'Brien K, Roy M, Smyth T, Webb R, Wilson P.	
Foreign Affairs and International Trade Johnstone V, Lappe C, Pearson M, Portelance R, Smith G.		Industry Farmer V, Lajeunesse J.	
Prime Minister's Office/Privy Council Office Bartleman J, Bertrand J, Brooman K, Carisse J-M, Carle J, Chrétien C, Côté C, Deschambault D, Donolo P, Hartley B, Laurin A, Lilkoff M-C, MacInnis D, Pilon T, Read C.		Other Fowler LeBlanc D.	
<i>Conférence ministérielle de la Francophonie</i>	27,448	<i>Hemispheric Trade Ministerial Meeting</i>	9,200
Member of the House of Commons Pettigrew Hon P.		Member of the House of Commons MacLaren Hon R.	
Canadian International Development Agency Corneau H, Couture R.		Foreign Affairs and International Trade Hancock J, Lessard M.	
Foreign Affairs and International Trade Boulet D, de Lorimier L, Elliott R, Hubert J-P, Laprade S, Poirier G, Racine A, Rousseau H, Tobin P.		Other MacLaren L.	
<i>Conférence ministérielle préparatoire et le sommet de la Francophonie</i>	432,548	<i>Inauguration of President Menem of Argentina</i>	15,914
Members of the House of Commons Chrétien Rt Hon J, Ouellet Hon A.		Member of the House of Commons Marchi Hon S.	
Members of the Senate De Bané Hon P, Gauthier J-R.		Other Marchi L.	
Canadian International Development Agency Couture R, Labelle H.		<i>International Olympic Committee Meeting to award the 2002 Winter Games</i>	22,193
Foreign Affairs and International Trade Beauchamp R, Bilodeau J, Brodeur Y, de Lorimier L, Delouya A, Dubois C, Elliott R, Engel B, Ferguson I, Filion F, Fortin J, Goulet N, Hubert J-P, Johnstone V, Lachapelle L, Laporte Amb S, Laprade S, Laverdure C, Poirier G, Portelance R, Raymond V, Tobin P.		Member of the House of Commons Copps Hon S.	
National Defence Lacasse M, Picard J-P.		Environment Dee D, Fabian L, Hébert R, May-Cuconato L.	
Prime Minister's Office/Privy Council Office Bartleman J, Benson I, Brooman K, Carisse J-M, Deschambault D, Garceau P, Hartley B, LeBlanc D, Legros G, MacInnis D, Parisot P, Pelletier J, Pilon T, Schryburt M, Swartman L, Tessier I, Tremblay E.		<i>North Atlantic Council and North Atlantic Cooperative Council (NAC/NACC) Spring Ministerial Meeting</i>	19,373
		Member of the House of Commons Ouellet Hon A.	
		Foreign Affairs and International Trade Brodeur Y, Johnstone V, Pearson M.	
		Other Ouellet E.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings—Continued

	\$		\$
<i>North Atlantic Council and North Atlantic Cooperative Council (NAC/NACC) Fall Ministerial Meeting, and the Organization for Security and Cooperation in Europe (OSCE) Ministerial Council Meeting</i>	63,586	<i>Prime Minister's Visit to London, Paris, The Hague and Moscow</i>	534,571
Members of the House of Commons		Member of the House of Commons	
Lavigne R, Ouellet Hon A.		Chrétien Rt Hon J.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Brodeur Y, Gartshore G, Johnstone V, Jurschewsky S,		Lebel J, Lemieux P, Pigeon L, Portelance R, Smith G.	
Kergin M, McKellar P, McRae R, Morrill K,		National Defence	
Pearson M, Thériège N, Walker P.		Biehn R, Bowen K, Jobin S, Leblanc S, Quinn A,	
Other		Senn L, Thompson R, Willis G.	
Ouellet E.		Prime Minister's Office/Privy Council Office	
<i>OECD Educational Committee Meeting</i>	12,027	Anderson D, Bartleman J, Bertrand J, Bondar M,	
Foreign Affairs and International Trade		Brooman K, Carisse J-M, Carle J, Chahal R,	
Valaskakis Amb K.		Chrétien C, Côté C, Deschambault D, Donolo P,	
Human Resources Development		Faubert M, Hosek C, Laurin A, LeBlanc D, Lee K,	
Nixon M.		Legros G, MacInnis D, McAdoo M, Parisot P,	
Provincial Governments		Pelletier J, Pilon T, Prusakowski T, Robillard L,	
Ady Hon J.		Tessier I, Tremblay E.	
Other		Public Works and Government Services	
Molloy G.		Kirilloff N, Saharov I.	
<i>OECD Ministerial Meeting</i>	43,017	<i>Prime Minister's Attendance at Funeral of Yitzhak Rabin (Tel Aviv), CHOGM (Auckland), Bilateral Visit to Australia and APEC Summit (Osaka)</i>	1,242,639
Member of the House of Commons		Members of the House of Commons	
MacLaren Hon R.		Chan Hon R, Chrétien Rt Hon J, MacLaren Hon R,	
Foreign Affairs and International Trade		Ouellet Hon A, Stewart Hon C.	
Gardiner S, Giroux P, Glasgow L, Hancock J,		Canadian International Development Agency	
Picard B, Waddell D.		Corneau H.	
Other		Foreign Affairs and International Trade	
MacLaren L.		Armstrong B, Baillargeon C, Bennet H, Bentley J,	
<i>Organization of American States General Assembly</i>	59,274	Boudreau J, Brodeur Y, Brownrigg C, Chatterton D,	
Members of the House of Commons		Chiasson R, Clugston M, Crowe J, Curtis J, Deegan S,	
Ouellet Hon A, Stewart Hon C.		Dehler M, Edwards L, Etheridge N, Fujioko R,	
Canadian International Development Agency		Gautron Y, Geals R, Giroux P, Gosselin J,	
Wood J.		Hardinge D, Henderson S, Hepburn L, Hutchins R,	
Foreign Affairs and International Trade		Johnstone V, Kergin M, Kern M, Klassen J, Lambert J,	
Brodeur Y, Crosby L, Deslauriers J, Dickson B,		Lebel J, Lessard M, Martin M, Matsumoto K, McRae F,	
Dow A, Dupuis A, Guttman T, Hickman H,		Moore R, Morrison J, Mullins G, Nelems M,	
Johnstone V, Landry G, McCallion K, McDonald K,		O'Connell C, Pappas C, Paquin K, Paul D,	
St-Jean B, Tobin P.		Pearson M, Picard B, Portelance R, Shiraishi Y,	
National Defence		Stewart C, Taketama M, Watanabe S, Wayand J,	
Novak S.		Wright S, Young C.	
Royal Canadian Mounted Police		National Defence	
Bérubé A.		Bauer P, Bennink I, Lacasse M, Picard J-P,	
<i>Prime Minister's Visit to Dallas</i>	26,189	Richardson K, Spence T.	
Member of the House Commons		Prime Minister's Office/Privy Council Office	
Chrétien Rt Hon J.		Anderson D, Bartleman J, Bertrand J, Bondar M,	
National Defence		Brooman K, Cameron D, Carisse J-M, Carle J, Chahal R,	
Lecuyer L, Messier G.		Chrétien C, Côté C, Deschambault D, Dona C, Donolo P,	
Prime Minister's Office/Privy Council Office		Faubert M, Fournier T, Fung M, Hartley B, Laurin A,	
Brousseau C, Carisse J-M, Carle J, Donolo P,		LeBlanc D, Lee K, Legros G, Likoff M-C, MacInnis D,	
Legros G, McAdoo M, Pilon T, Tremblay E.		Pelletier J, Pilon T, Prusakowski T, Robillard L,	
		Schryburt C, Schryburt M, Tessier I, Tremblay E,	
		Wilson T.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings—Continued

	\$		\$
Public Works and Government Services		Foreign Affairs and International Trade	
Nakamura-Brunet S.		Cartwright S, Deegan S, Edwards L, Kern M, Lebel J,	
Others		Lemieux P, Lessard M, Pigeon L, Portelance R.	
Chan M, MacLaren L, Stewart D.		National Defence	
<i>Quadrilateral Trade Ministers' Meeting</i>	48,457	Aucion R, Filion O, Gauthier I, Gingras A, King R,	
Member of the House of Commons		Maheau M-J, Nielson P, St-Pierre N, Willis G.	
MacLaren Hon R.		Prime Minister's Office/Privy Council Office	
Foreign Affairs and International Trade		Anderson D, Bartleman J, Benson I, Bertrand J,	
Carin B, Cartwright S, Giroux P, Hancock J,		Brooman K, Cameron D, Carisse J-M, Carle J,	
Kilpatrick A, Lessard M, Picard B, Waddell D,		Chahal R, Chrétien C, Cober D, Côté C,	
Weekes J.		Deschambault D, Dona C, Donolo P, Faubert M,	
Other		Fung M, Hartley B, Hosek C, Laurin A, LeBlanc D,	
MacLaren L.		Lee K, Legros G, MacInnis D, Parisot P, Pelletier J,	
<i>Review and Extension Conference of the Parties to the</i>		Pilon T, Prusakowski T, Read C, Robillard L,	
<i>Treaty on the Non-Proliferation of Nuclear Weapons</i>	93,307	Schryburt C, Tessier I, Wilson T.	
Member of the House of Commons		Provincial Governments	
Ouellet Hon A.		Egan R, French D, Gaudet G, Harling C,	
Atomic Energy Control Board		Hastings G, Jenkins-Smith M, Kozak E,	
Casterton J, Harvie J.		MacKenzie S, Munnoch S, Reid R, Saunders A,	
Foreign Affairs and International Trade		Sokolysk T, Sparkes P.	
Brodeur Y, Cocker P, Johnstone V, Jurschewsky S,		<i>UNESCO General Conference</i>	40,708
MacKinnon P, Pearson M, Pollack A, Raif T,		Member of the House of Commons	
Sinclair D, Thérberge N, Tognet G, Westdal C.		Dupuy Hon M.	
National Defence		Foreign Affairs and International Trade	
Craig K.		Brossard-Jurkovich M-J, Kramer J, Orr J,	
<i>Start-up Costs, Advance Team Visit and Hotel Deposit</i>		Canadian Heritage	
<i>for Prime Minister's April 1996 Visit to Bucharest</i>		Terrillon MacKay L.	
<i>and Moscow (G7/P8 Nuclear Safety Meeting)</i>	119,870	Provincial Governments	
Foreign Affairs and International Trade		Atkinson Hon P.	
Lebel J, Pigeon L.		Canadian Commission for UNESCO	
Prime Minister's Office/Privy Council Office		Agnaieff M, Conlay M, Fagnon G, Launay V,	
Chrétien C, Faubert M, Fung M, Robillard L.		Philipps C, Scott M, Young G.	
<i>Start-up Costs and Advance Team Visit for</i>		<i>United Nations Economic and Social Council</i>	60,623
<i>Lyon G7 Summit</i>	39,543	Canadian International Development Agency	
Foreign Affairs and International Trade		Bolduc J-P, Volkoff A.	
Boucher C, Coutts S, Pigeon L, Shapardanov C.		Foreign Affairs and International Trade	
Prime Minister's Office/Privy Council Office		Archibald R, Baillargeon C, Burack E, Irish J,	
Carle J, Chrétien C, Legros G, Loveys M.		Kramer J, Laker M, Smith G.	
<i>Team Canada Trade Mission to India, Pakistan,</i>		<i>United Nations General Assembly</i>	443,094
<i>Indonesia and Malaysia</i>	1,040,211	Members of the House of Commons	
Members of the House of Commons		Assad M, Chan Hon R, Chrétien Rt Hon J,	
Chan Hon R, Chrétien Rt Hon J, Dhaliwal H,		English J, Ouellet Hon A, Stewart Hon C.	
MacLaren Hon R, Malhi G.		Auditor General	
Member of the Senate		Bibeau J.	
Hébert Hon J.		Canadian International Development Agency	
Premiers		Frasier H.	
Callbeck Hon C, Filmon Hon G, Harcourt Hon M,			
Harris Hon M, McKenna Hon F, Savage Hon J,			
Wells Hon C.			

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

	\$		\$
Foreign Affairs and International Trade		Members of the Senate	
Asselin K, Bishop A, Brodeur Y, Deegan S,		Cohen Hon E, Pearson Hon L.	
Dion A, Doherty M, Dubois D, Fowler R, Glauser M,		Canadian International Development Agency	
Johnstone V, Kergin M, Koundakjian V, Lafrance L,		Girvan M, Labelle H, Rivington D.	
Lamarche S, Lavertu G, McVey D, Miller B,		Foreign Affairs and International Trade	
Mlacak K, Nelems M, Pearson M, Perlain C,		Archibald R, Bird S, Buck K, Delouya A,	
Portelance R, Poupart I, Sherrin M, Shore A,		Dion A, Heddleston R, Hepburn L, Hynes R,	
Sinclair D, Splinter P, Stuckless C, Touchette J,		Lavoie L, Leduc R, Robertson S, Taylor S.	
Walker D.		Human Resources Development	
National Defence		Arniel B.	
Barber T, Blackmore L.		Secretary of State (Training and Youth)	
Prime Minister's Office/Privy Council Office		Corston L.	
Bartleman J, Bondar M, Brooman K, Carisse J-M, Carle J,		Status of Women	
Chahal R, Côté C, Donolo P, Faubert M, Hartley B,		Bergeron-de Villiers L, Claxton J, Ferderber R,	
Hosek C, MacInnis D, Schryburt C, Tremblay E.		Latourelle R, McKeeby D, McRae C,	
Others		Napoli S, Raymond V, Regehr S, Roy T,	
Benjamin M, Ouellet E, Roche D.		Waugh N.	
<i>United Nations World Conference on Women</i>	645,362	Provincial/Territorial Governments	
Members of the House of Commons		Ballantyne P, Blackburn Hon J, Harvey T,	
Augustine J, Blondin-Andrews Hon E,		Heron-Hebert S, Malavoy M, Vodrey Hon R,	
Catterall M, Clancy M, Finestone Hon S,		Others	
Fry H, Gagnon C, Hayes S, McLaughlin Hon A,		Anawak C, Beck P, Bélair M, Cook R,	
Torsney P.		Côté-Harper G, Dion-Stout M, Dowse S,	
		Leung E, Micheal L, Pépin L, Riche N, Simms G,	
		Tremblay M, Verthuy M.	

HUMAN RESOURCES DEVELOPMENT

Compensation payments and administration expenses⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland	1,619,505	248,603	1,868,108
Prince Edward Island	436,263	101,780	538,043
Nova Scotia—Federal	3,668,651	311,176	3,979,827
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,624,988	790,453	12,415,441
Nova Scotia—CBDC (Section 9a)	4,795,891	206,885	5,002,776
Nova Scotia—Old silicosis	614,527	18,426	632,953
New Brunswick	1,064,910	545,013	1,609,923
Quebec	12,434,616	3,051,291	15,485,907
Ontario	32,928,858	4,771,174	37,700,032
Manitoba	1,876,684	726,491	2,603,175
Saskatchewan	1,576,423	545,947	2,122,370
Alberta	3,642,312	812,297	4,454,609
British Columbia	6,642,132	2,019,547	8,661,679
Payments respecting locally engaged employees outside Canada	147,392		147,392
Supplementary compensation to certain widows and dependent children of seamen	6,900		6,900
Compensation to Quebec casual employees TB 1979-29	52,600		52,600
Payments to workers' compensation boards for overpayment of benefits	12,949		12,949
Excess monies paid to claimants (subrogation cases)	691,947		691,947
Salary recovered and returned to other government departments (subrogation cases)	566,301		566,301
Legal, medical, professional expenses (subrogation cases)	199,778		199,778
Penitentiary inmates compensation	102,373		102,373
	84,706,000	14,149,083	98,855,083
Less: recoveries			
Administrative expenses recovered from Crown agencies		4,781,188	4,781,188
Claim costs recovered from Crown agencies	29,083,194		29,083,194
Recoveries from responsible third parties (subrogation)	2,857,907		2,857,907
Overpayment of compensation recovered from claimants	25,076		25,076
Penitentiary inmates compensation recovered	102,373		102,373
	32,068,550	4,781,188	36,849,738
Net expenditures	52,637,450	9,367,895	62,005,345

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to the Ministry Summary in Section 12 of Volume II (Part I)).

⁽²⁾ Includes the net payments of compensation respecting:

- (a) Government employees (*Government Employees Compensation Act*);
- (b) merchant seamen (*Merchant Seamen Compensation Act*); and
- (c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

PARLIAMENT **The Senate**

Statement of sessional and expense allowances, and of travel and research expenses paid in 1995-96⁽¹⁾

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W	64,400	10,100	61,449	4,430	Keon W J	64,400	10,100		40,141
Anderson D	33,989	5,331	15,535	17,545	Kinsella N A	64,400	10,100	25,333	47,851
Andreychuk R	64,400	10,100	50,073	34,526	<i>Opposition Whip</i>	4,800			
Angus D	64,400	10,100	15,248	27,051	Kirby M	64,400	10,100	44,426	45,934
Atkins N K	64,400	10,100	39,830	44,880	Kolber L	63,080	8,780	10,457	30,713
Austin J	64,400	10,100	41,877	21,194	Landry J P	6,107	958	859	5,082
Bacon L	64,400	10,100	7,833	38,026	Lavoie-Roux T	64,400	10,100	5,552	18,558
Balfour J	64,400	10,100	26,209	22,663	Lawson E M	64,400	10,100	36,604	14,523
Beaudoin G	64,400	10,100	4,934	47,105	Lebreton M	64,400	10,100	10,328	37,719
Bernston E A	64,400	10,100	45,107	36,028	Lewis P D	64,400	10,100	32,149	120
<i>Deputy</i>					Losier-Cool R-M	64,400	10,100	42,591	50,910
<i>Leader of the</i>					Lucier P	64,400	10,100	62,435	40,468
<i>Opposition</i>	9,400				Lynch-Staunton J	64,400	10,100	13,663	2,045
Bolduc R	64,400	10,100	17,469	15,459	<i>Leader of</i>				
Bonnell L	64,400	10,100	29,111	38,401	<i>the Opposition</i>	23,800			
Bosa P	64,400	10,100	11,735	33,363	MacDonald F	64,400	10,100	52,871	48,118
Bryden J	64,400	10,100	25,871	4,947	MacDonald J M	64,400	10,100	9,033	17,352
Buchanan J	64,400	10,100	49,295	38,237	MacEachen A J	64,400	10,100	22,979	57,965
Carney P	64,400	10,100	28,278	50,239	Maheu S	10,733	1,683	816	12,609
Carstairs S	64,400	10,100	51,783	49,914	Marchand L	64,400	10,100	47,439	16,342
Charbonneau G	64,400	10,100	5,223	48,336	Meighen M A	64,400	10,100	26,858	45,233
Cochrane E	64,400	10,100	30,260	49,089	Milne L	33,989	5,331	14,875	36,467
Cogger M B	64,400	10,100	6,781	33,052	Molgat G L	64,400	10,100	64,612	28,859
Cohen E J	64,400	10,100	31,629	41,567	<i>Speaker of</i>				
Comeau G J	64,400	10,100	36,684	32,276	<i>the Senate</i>	31,000			
Cools A C	64,400	10,100	57,882	55,842	Murray L	64,400	10,100	19,827	13,967
Corbin E	64,400	10,100	29,993	48,388	Neuman J B	28,264	4,433	15,431	22,238
Davey K	64,400	10,100	16,087	20,444	Nolin P C	64,400	10,100	19,850	48,499
De Banc P	64,400	10,100	30,865	37,827	Oliver D H	64,400	10,100	66,334	49,978
Desmarais J N	21,467	3,231	2,240	17,548	Olson H A	60,072	9,421	38,728	13,968
Dewar M M	64,400	10,100	33,401	41,991	Ottenheimer G	64,400	10,100	43,284	31,260
Di Nino C	64,400	10,100	19,545	9,403	Pearson L	64,400	10,100	5,729	44,268
Doody C W	64,400	10,100	23,681	12,215	Perrault R J	64,400	10,100	33,385	16,234
Doyle R J	64,400	10,100	10,583	14,539	Petten W J	64,400	10,100	36,143	4,617
Eyton J T	64,400	10,100	9,810	17,308	Phillips O H	64,400	10,100	40,502	19,295
Fairbairn J	64,400	10,100	14,912	8,758	Pitfield P M	64,280	9,980		15,763
Forrester J M	64,400	10,100	42,319	24,187	Poulin M P	33,989	5,331	10,080	42,210
Gauthier J-R	64,400	10,100	2,407	20,722	Prud'homme M	64,400	10,100	13,392	9,033
Ghittier R	64,400	10,100	41,923	26,490	Riel M	64,400	10,100	9,861	5,168
Gigantes P D	64,400	10,100	32,503	41,830	Rivest J-C	64,400	10,100	12,051	42,501
Grafstein J S	63,980	9,680	18,700	7,090	Rizzuto P	64,400	10,100	7,597	38,459
Graham B A	64,400	10,100	49,113	54,989	Roberge F	64,400	10,100	24,677	34,805
<i>Deputy leader</i>					Robertson B M	64,400	10,100	51,163	15,934
<i>of the Government</i>	14,900				Robichaud L J	64,400	10,100	7,750	27,899
Grimard N	64,400	10,100	36,099	45,722	Rompkey W	33,810	5,302	54,519	31,375
Gustafson L J	64,400	10,100	47,750	17,246	Rossiter E	64,400	10,100	29,843	12,678
Haidasz S	64,400	10,100	29,911	50,989	Roux J-L	64,400	10,100	7,702	20,103
Hastings E	64,400	10,100	14,687	7,830	Simard J-M ⁽²⁾	64,400	10,100	26,671	64,178
Hays D P	64,400	10,100	62,809	55,976	Sparrow H O	64,400	10,100	20,714	35,580
Hebert J	64,400	10,100	10,327	50,574	Spivak M	64,400	10,100	44,747	45,359
<i>Government</i>					Stanbury R J	64,220	9,920	22,431	21,131
<i>Whip</i>	7,500				Stewart J B	64,400	10,100	28,187	510
Hervieux-Payette C	64,400	10,100	10,025	39,574	St-Germain G	64,400	10,100	72,156	47,639
Jessiman D J	64,400	10,100	57,414	19,856	Stollery P	64,400	10,100	40,214	49,330
Johnson J	64,400	10,100	34,098	37,761	Stratton T R	64,400	10,100	37,751	44,349
Kelleher J F	64,400	10,100	37,127	23,463	Sylvain J	53,667	8,417	9,354	31,951
Kelly W M	64,400	10,100	26,363	64,841	Taylor N	4,328	679		15,912
Kenny C	64,400	10,100	33,793	64,773	Thériault L N	56,442	8,852	63,858	49,594

PARLIAMENT

The Senate

Statement of sessional and expense allowances, and of travel and research expenses paid in 1995-96⁽¹⁾
—Concluded

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Thompson A.	64,400	10,100	5,073	12,095	Watt C.	64,400	10,100	37,887	32,874
Tkachuk D.	64,400	10,100	78,460	38,920	Wood D.	64,400	10,100	17,047	40,162
Twinn W P.	64,280	9,980	41,680	25,302	Total.	6,712,897	1,036,509	3,086,539	3,378,651

⁽¹⁾ The *Government Expenditures Restraint Act, 1993 No. 2* authorizes the freezing of each Member's sessional allowance at the 1992 level of \$64,400 for 1993, 1994, 1995 and 1996.

⁽²⁾ This research expense amount is partially offset by savings under staff salaries, as this Senator has chosen not to hire a secretary.

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances, and of travel expenses paid in 1995-96

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Abbott J.	64,400	21,300	68,491	Catterall M.	64,400	21,300	12,081
Ablonczy D.	64,400	21,300	46,987	Allowance as Deputy Government Whip.	7,500		
Adams P.	64,400	21,300	29,683	Cauchon Hon M.	64,400	21,300	20,879
Alcock R.	64,400	21,300	69,441	Chamberlain B.	64,400	21,300	30,123
Allmand Hon W.	64,400	21,300	26,022	Chan Hon R.	64,400	21,300	105,517
Althouse V.	64,400	26,200	46,662	Charest Hon J.J.	64,400	21,300	38,607
Anawak J.I.	64,400	28,200	168,551	Chatters D.	64,400	26,200	69,972
Anderson Hon D.	64,400	21,300	55,574	Chrétien Rt Hon J.	64,400	21,300	600
Arseneault G.H.	64,400	21,300	47,711	Chrétien J.-G.	64,400	21,300	49,880
Assad M.	64,400	21,300	30,241	Clancy M.	64,400	21,300	55,548
Assadourian S.	64,400	21,300	40,470	Cohen S.	64,400	21,300	54,962
Asselin G.	64,400	21,300	44,874	Collenette Hon D.	64,400	21,300	29,836
Augustine J.	64,400	21,300	34,608	Collins B.	64,400	21,300	80,620
Axworthy C.	64,400	21,300	72,768	Comuzzi J.	64,400	26,200	34,044
Axworthy Hon L.	64,400	21,300	60,252	Copps Hon S.	64,400	21,300	33,123
Bachand C.	64,400	21,300	30,859	Cowling M.	64,400	21,300	72,696
Baker G.S.	64,400	26,200	106,678	Crawford R.	64,400	21,300	27,264
Bakopanos E.	64,400	21,300	21,411	Crête P.	64,400	21,300	38,795
Barnes S.	64,400	21,300	36,671	Culbert H.	64,400	21,300	53,158
Beaumur C.	64,400	21,300	32,179	Cullen R.	1,212	401	2,974
Bélair R.	64,400	26,200	81,332	Cummins J.	64,400	21,300	72,602
Bélanger M.	64,400	21,300	8,590	Dalphond-Guiral M.	64,400	21,300	20,387
Bélisle R.	64,400	21,300	17,630	Allowance as Deputy Official Opposition Whip.	775		
Bellehumeur M.	64,400	21,300	45,858	Allowance as Chief Official Opposition Whip.	1,403		
Bellemare E.	64,400	21,300	5,145	Daviault M.	64,400	21,300	23,494
Benoit L.E.	64,400	21,300	41,503	Debien M.	64,400	21,300	20,964
Bergeron S.	64,400	21,300	16,617	de Jong S.	64,400	21,300	51,626
Bernier G.	64,400	21,300	43,492	de Savoye P.	64,400	21,300	32,544
Bernier M.	64,400	21,300	41,540	Deshaies B.	64,400	26,200	42,621
Bernier Y.	64,400	21,300	84,801	DeVillers P.	64,400	21,300	27,674
Bertrand R.	64,400	21,300	35,560	Dhaliwal H.	64,400	21,300	53,116
Bethel J.	64,400	21,300	49,001	Dingwall Hon D.C.	64,400	21,300	42,372
Bevilacqua M.	64,400	21,300	52,420	Dion Hon S.	1,212	401	
Bhaduria J.	64,400	21,300	49,428	Discepolo N.	64,400	21,300	28,200
Blaikie B.	64,400	21,300	61,661	Dromisky S.	64,400	21,300	62,614
Blondin-Andrew Hon E.	64,400	28,200	172,238	Dubé A.	64,400	21,300	31,327
Bodnar M.	64,400	21,300	59,667	Duceppe G.	64,400	21,300	33,900
Bonin R.	64,400	21,300	31,139	Allowance as Chief Official Opposition Whip.	10,432		
Bouchard Hon L.	50,897	16,834	23,910	Allowance as Leader of the Official Opposition.	4,369		
Allowance as Leader of the Official Opposition.	38,805			Allowance as Official Opposition House Leader.	2,530		
Boudria D.	64,400	21,300	29,552	Duhamel R.J.	64,400	21,300	71,365
Allowance as Chief Government Whip.	13,200			Dumas M.	64,400	21,300	16,339
Breitkreuz C.	64,400	26,200	60,987	Duncan J.	64,400	26,200	71,509
Breitkreuz G.	64,400	21,300	49,884	Dupuy Hon M.	64,400	21,300	18,956
Bridgman M.	64,400	21,300	56,257	Easter W.	64,400	21,300	57,647
Brien P.	64,400	21,300	48,463	Eggleton Hon A.	64,400	21,300	38,862
Brown B.	64,400	21,300	33,125	English J.	64,400	21,300	36,735
Brown J.	64,400	21,300	75,121	Epp K.	64,400	21,300	34,477
Brushett D.	64,400	21,300	49,260	Fewchuk R.	64,400	21,300	70,506
Bryden J.	64,400	21,300	42,129	Fillion G.	64,400	21,300	41,341
Byrne G.	1,212	493	3,402	Finestone Hon S.	64,400	21,300	24,632
Caccia Hon C.L.	64,400	21,300	28,464	Finlay J.	64,400	21,300	46,806
Calder M.	64,400	21,300	36,735				
Campbell B.	64,400	21,300	49,785				
Canniss J.	64,400	21,300	26,293				
Canuel R.	64,400	21,300	52,382				
Caron A.	64,400	21,300	33,021				

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances, and of travel expenses paid in 1995-96—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Flis J.	64,400	21,300	36,324	Kerpan A.	64,400	21,300	39,043
Fontana J.	64,400	21,300	48,402	Keyes S.	64,400	21,300	41,137
Forseth P.E.	64,400	21,300	67,446	Kilger B.	64,400	21,300	37,408
Frazer J.	64,400	21,300	43,513	<i>Allowance as Assistant</i>			
Fry Hon H.	64,400	21,300	84,362	<i>Deputy Chairperson of</i>			
Gaffney B.	64,400	21,300	6,629	<i>Committees of the Whole</i>	9,534		
Gagliano Hon A.	64,400	21,300	22,783	<i>Allowance as Deputy</i>			
Gagnon C.	64,400	21,300	27,644	<i>Chairperson of Committees</i>			
Gagnon P.	64,400	21,300	58,302	<i>of the Whole</i>	966		
Galloway R.	64,400	21,300	45,414	Kilgour D.	64,400	21,300	52,167
Gauthier M.	64,400	21,300	47,327	<i>Allowance as Deputy</i>			
<i>Allowance as Official</i>				<i>Speaker and Chairman of</i>			
<i>Opposition House</i>				<i>Committees of the Whole</i>	25,700		
<i>Leader</i>	20,928			Kirky G.	64,400	26,200	83,149
<i>Allowance as Leader of the</i>				Knutson G.	64,400	21,300	54,372
<i>Official Opposition</i>	5,926			Kraft Sloan K.	64,400	21,300	40,506
Gerrard Hon J.	64,400	21,300	93,120	Lalonde F.	64,400	21,300	25,355
Gilmour B.	64,400	21,300	68,054	Landry J.	64,400	21,300	53,521
Godfrey J.	64,400	21,300	39,730	Langlois F.	64,400	21,300	61,774
Godin M.	64,400	21,300	22,619	Lastewka W.	64,400	21,300	34,125
Goodale Hon R.	64,400	21,300	50,727	Laurin R.	64,400	21,300	23,153
Gouk J.	64,400	21,300	75,124	<i>Allowance as</i>			
Graham B.	64,400	21,300	30,887	<i>Chief Official</i>			
Gray Hon H.	64,400	21,300	35,850	<i>Opposition Whip</i>	1,364		
Grey D.	64,400	21,300	70,693	<i>Allowance as Deputy</i>			
Grose I.	64,400	21,300	26,655	<i>Official Opposition</i>			
Grubel H.	64,400	21,300	59,043	<i>Whip</i>	6,725		
Guarnieri A.	64,400	21,300	37,210	Lavigne L.	64,400	21,300	17,667
Guay M.	64,400	21,300	46,310	Lavigne R.	64,400	21,300	27,967
Guimond M.	64,400	21,300	37,776	Lebel G.	64,400	21,300	32,804
Hanger A.	64,400	21,300	43,045	LeBlanc P.G.	64,400	21,300	50,293
Hanrahan H.	64,400	21,300	44,069	Leblanc N.	64,400	21,300	19,089
Harb M.	64,400	21,300	4,102	Lee D.	64,400	21,300	30,806
Harper Ed.	64,400	21,300	26,425	Lefebvre R.	64,400	21,300	55,096
Harper Elijah.	64,400	26,200	106,200	Leroux G.	64,400	21,300	39,952
Harper S.	64,400	21,300	40,548	Leroux J.H.	64,400	21,300	33,148
Harris R.	64,400	26,200	72,924	Lincoln C.	64,400	21,300	27,557
Hart J.	64,400	21,300	64,220	Loney J.	64,400	21,300	82,305
Harvard J.	64,400	21,300	68,794	Loubier Y.	64,400	21,300	31,728
Hayes S.	64,400	21,300	33,142	MacAulay Hon L.	64,400	21,300	91,083
Hermanson E.	64,400	21,300	69,274	MacDonald R.	64,400	21,300	74,700
<i>Allowance as Other</i>				MacLaren Hon R.	52,455	17,349	32,865
<i>Opposition Party</i>				MacLellan R.	64,400	21,300	49,228
<i>House Leader</i>	3,367			Maheu S.	53,667	17,750	22,225
Hickey B.	64,400	21,300	71,475	<i>Allowance as Deputy</i>			
Hill G.	64,400	21,300	47,067	<i>Chairperson of Committees</i>			
Hill J.	64,400	26,200	49,729	<i>of the Whole</i>	8,750		
Hoeppner J.E.	64,400	21,300	43,376	Malhi G.	64,400	21,300	31,495
Hopkins L.	64,400	21,300	20,100	Maloney J.	64,400	21,300	47,399
Hubbard C.	64,400	21,300	45,363	Manley Hon J.	64,400	21,300	
Ianno T.	64,400	21,300	27,216	Manning P.	64,400	21,300	80,607
Ifody D.	64,400	21,300	63,180	<i>Allowance as Other</i>			
Irwin Hon R.	64,400	21,300	47,633	<i>Opposition Party Leader</i>	29,500		
Jackson O.L.	64,400	21,300	38,836	Marchand J-P.	64,400	21,300	27,405
Jacob J-M.	64,400	21,300	33,231	Marchi Hon S.	64,400	21,300	35,531
Jennings D.	64,400	21,300	61,339	Marleau Hon D.	64,400	21,300	32,191
Johnston D.	64,400	21,300	43,867	Martin K.	64,400	21,300	24,631
Jordan J.	64,400	21,300	21,762	Martin Hon P.	64,400	21,300	20,146
Karygiannis J.	64,400	21,300	19,442	Massé Hon M.	64,400	21,300	1,569

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances, and of travel expenses paid in 1995-96—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Mayfield P W	64,400	26,200	62,462	Rideout G S	64,400	21,300	46,776
McClelland I	64,400	21,300	44,473	Riis N A	64,400	21,300	102,246
McCormick L	64,400	21,300	53,314	Ringma B	64,400	21,300	51,640
McGuire J	64,400	21,300	59,762	<i>Allowance as Chief</i>			
McKinnon G	64,400	21,300	78,944	<i>Other Opposition</i>			
McLaughlin Hon A	64,400	26,200	45,453	<i>Party Whip</i>	5,000		
McLellan Hon A	64,400	21,300	70,261	Ringueux-Maltais P	64,400	21,300	51,512
McTeague D	64,400	21,300	37,200	<i>Allowance as Assistant</i>			
McWhinney T	64,400	21,300	79,487	<i>Deputy Chairperson of</i>			
Ménard R	64,400	21,300	7,908	<i>Committees of the Whole</i>	935		
Mercier P	64,400	21,300	14,226	Robichaud Hon F	64,400	21,300	49,120
Meredith V	64,400	21,300	54,316	Robillard Hon L	64,400	21,300	4,031
Mifflin Hon F J	64,400	26,200	70,643	Robinson S J	64,400	21,300	90,663
Milliken P	64,400	21,300	27,192	Rocheleau Y	64,400	21,300	20,984
Mills B	64,400	21,300	66,595	Rock Hon A	64,400	21,300	33,121
Mills D J	64,400	21,300	33,883	Rompkey Hon W	30,590	12,445	56,632
Minna M	64,400	21,300	28,611	St-Laurent B	64,400	26,200	66,084
Mitchell A	64,400	21,300	49,977	St. Denis B	64,400	21,300	70,815
Morrison L	64,400	21,300	28,626	Sauvageau B	64,400	21,300	36,312
Murphy J	64,400	21,300	69,156	Schmidt W	64,400	21,300	45,341
Murray I	64,400	21,300	16,754	Scott A	64,400	21,300	45,003
Nault R D	64,400	26,200	86,390	Scott M	64,400	26,200	72,460
Nunez O	64,400	21,300	23,932	Serré B	64,400	26,200	38,530
Nunziata J	64,400	21,300	36,248	Shepherd A	64,400	21,300	27,558
O'Brien L	1,212	493	775	Sheridan G	64,400	21,300	78,914
O'Brien P	64,400	21,300	44,086	Silve J	64,400	21,300	39,809
O'Reilly J	64,400	21,300	34,263	<i>Allowance as Chief</i>			
Ouellet Hon A	52,455	17,349	6,161	<i>Other Opposition</i>			
Pagtakhan R	64,400	21,300	62,559	<i>Party Whip</i>	2,500		
Paradis D	64,400	21,300	37,582	Simmons Hon R C	64,400	26,200	69,015
Paré P	64,400	21,300	26,399	Skoke R	64,400	21,300	56,928
Parent Hon G	64,400	21,300	46,825	Solberg M	64,400	21,300	69,017
<i>Allowance as Speaker of the</i>				Solomon J	64,400	21,300	76,929
<i>House of Commons</i>	49,100			Speaker R	64,400	21,300	51,482
Parrish C	64,400	21,300	28,496	<i>Allowance as Other</i>			
Patry B	64,400	21,300	17,206	<i>Opposition Party</i>			
Payne J	64,400	21,300	76,068	<i>House Leader</i>	6,733		
Penson C	64,400	26,200	47,516	Speller B	64,400	21,300	61,109
Peric J	64,400	21,300	22,801	Steckle P	64,400	21,300	53,967
Peters Hon D	64,400	21,300	32,791	Stewart Hon C	64,400	21,300	26,770
Peterson J	64,400	21,300	48,632	Stewart Hon J	64,400	21,300	34,255
Pettigrew Hon P S	1,212	401		Stinson D	64,400	21,300	53,915
Phinney B	64,400	21,300	36,565	Strahl C	64,400	21,300	55,310
Picard P	64,400	21,300	30,718	Szabo P	64,400	21,300	47,431
Pickard J	64,400	21,300	46,252	Taylor L	64,400	26,200	68,684
Pillitteri G	64,400	21,300	37,416	Telegdi A	64,400	21,300	30,260
Plamondon L	64,400	21,300	51,263	Terrana A	64,400	21,300	65,332
Pomerleau R	64,400	21,300	24,315	Thalheimer P	64,400	21,300	48,706
Proud G	64,400	21,300	71,724	Thompson M	64,400	21,300	51,017
Ramsay J	64,400	21,300	49,840	Tobin Hon B	52,628	21,411	44,434
Reed J	64,400	21,300	38,761	Torsney P	64,400	21,300	34,146
Regan G	64,400	21,300	43,110	Tremblay B	64,400	21,300	21,294
Richardson J	64,400	21,300	29,962	Tremblay Stéphan	1,212	401	106

PARLIAMENT
House of Commons

Statement of sessional and expense allowances, and of travel expenses paid in 1995-96—Concluded

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Tremblay Suzanne	64,400	21,300	50,721	Wells D	64,400	21,300	69,078
Ur R-M	64,400	21,300	32,874	Whelan S	64,400	21,300	44,249
Valeri T	64,400	21,300	28,116	White R	64,400	21,300	84,626
Vanclicf L	64,400	21,300	29,143	White T	64,400	21,300	53,976
Venne P	64,400	21,300	20,205	Williams J	64,400	21,300	75,350
Verran H	64,400	21,300	66,814	Wood B	64,400	21,300	37,565
Volpe J	64,400	21,300	31,179	Young Hon D	64,400	21,300	35,664
Walker D	64,400	21,300	84,600	Zed P	64,400	21,300	65,959
Wappel T	64,400	21,300	30,120	Former Members ⁽²⁾			63,097
Wayne E	64,400	21,300	43,912	Total	19,167,606	6,383,028	13,636,035

(1) This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

(2) Removal and other expenses.

PARLIAMENT **House of Commons**

Salaries of parliamentary secretaries to ministers paid in 1995-96

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		\$			\$
Anawak J I	Minister of Indian Affairs and Northern Development December 6, 1994 to February 22, 1996.....	9,414	Fontana J F	Minister of Transport December 6, 1994 to February 22, 1996.....	9,414
Arseneault G H	Deputy Prime Minister, Minister of Communications and Minister of Multiculturalism and Citizenship (Deputy Prime Minister and Minister of Canadian Heritage) February 23, 1996 to February 21, 1997.....	1,086	Fry H	Minister of National Health and Welfare (Minister of Health) December 6, 1994 to February 22, 1996.....	8,552
Augustine J	Prime Minister December 6, 1994 to February 22, 1996.....	9,414	Gagnon P	Solicitor General of Canada December 6, 1994 to February 22, 1996.....	9,414
Barnes S C	Minister of National Revenue February 23, 1996 to February 21, 1997.....	1,086	Godfrey J F	Minister for International Cooperation February 23, 1996 to February 21, 1997.....	1,086
Bélair R	Minister of Supply and Services and Minister of Public Works (Minister of Public Works and Government Services) December 6, 1994 to February 22, 1996.....	9,414	Guarnieri A	Minister of Communications and Minister of Multiculturalism and Citizenship (Minister of Canadian Heritage) December 6, 1994 to February 22, 1996.....	9,414
Bevilacqua M	Minister of Labour December 6, 1994 to September 6, 1995 Minister of Employment and Immigration (Minister of Human Resources) December 6, 1994 to February 22, 1996.....	9,414	Harb M	Minister for International Trade December 6, 1994 to February 22, 1996.....	9,414
Bodnar M P	Minister of Industry, Minister for the Atlantic Canada Opportunities Agency and Minister of Western Economic Diversification February 23, 1996 to February 21, 1997.....	1,086	Harvard J	Minister of Supply and Services and Minister of Public Works (Minister of (Minister of Public Works and Government Services) February 23, 1996 to February 21, 1997.....	1,086
Campbell B R	Minister of Finance February 23, 1996 to February 21, 1997.....	1,086	Jackson O L	President of the Treasury Board February 23, 1996 to February 21, 1997.....	1,086
Clancy M C	Minister of Citizenship and Immigration December 6, 1994 to February 22, 1996.....	9,414	Keyes S K	Minister of Transport February 23, 1996 to February 21, 1997.....	1,086
Cowling M	Minister of Natural Resources February 23, 1996 to February 21, 1997.....	1,086	Kirkby G	Minister of Justice and Attorney General of Canada February 23, 1996 to February 21, 1997.....	1,086
DeVillers P	President of the Queen's Privy Council for Canada (President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs) February 23, 1996 to February 21, 1997.....	1,086	Kraft Sloan K	Minister of the Environment February 23, 1996 to February 21, 1997.....	1,086
Dhaliwal H	Minister of Fisheries and Oceans December 6, 1994 to February 22, 1996.....	9,414	LeBlanc F G	Minister of Foreign Affairs February 23, 1996 to February 21, 1997.....	1,086
Discepolo N	Solicitor General of Canada February 23, 1996 to February 21, 1997.....	1,086	Lincoln C	Deputy Prime Minister and Minister of the Environment December 6, 1994 to February 22, 1996.....	9,414
Duhamel R J	President of the Treasury Board December 6, 1994 to February 22, 1996.....	9,414	MacDonald R	Minister for International Trade February 23, 1996 to February 21, 1997.....	1,086
English J	President of the Queen's Privy Council for Canada (President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs) December 6, 1994 to February 22, 1996.....	9,414	MacLellan R G	Minister of Justice and Attorney General of Canada December 6, 1994 to February 22, 1996.....	9,414
Flis J P	Secretary of State for External Affairs (Minister of Foreign Affairs) December 6, 1994 to December 5, 1995 Minister of Foreign Affairs December 6, 1995 to February 22, 1996.....	9,414	McWhinney E W	Minister of Fisheries and Oceans February 23, 1996 to February 21, 1997.....	1,086
			Mifflin F J	Minister of National Defence and Minister of Veterans Affairs December 6, 1994 to February 22, 1996.....	8,552
			Milliken P A S	Leader of the Government in the House of Commons December 6, 1994 to February 22, 1996.....	9,414
			Mills D J	Minister of Industry, Science and Technology and Minister of Consumer and Corporate Affairs (Minister of Industry) December 6, 1994 to December 5, 1995 Minister of Industry December 6, 1995 to February 22, 1996.....	9,414
			Minna M	Minister of Citizenship and Immigration February 23, 1996 to February 21, 1997.....	1,086

PARLIAMENT
House of Commons

Salaries of parliamentary secretaries to ministers paid in 1995-96—Concluded

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		\$			\$
Nault R D	Minister of Labour September 6, 1995 to February 22, 1996 Minister of Employment and Immigration (Minister of Human Resources Development) February 23, 1996 to February 21, 1997.....	5,979	Rideout G S	Minister of Energy, Mines and Resources and Minister of Forestry (Minister of Natural Resources) December 6, 1994 to December 5, 1995 Minister of Natural Resources December 6, 1995 to February 22, 1996	9,414
Pagtakhan R	Prime Minister February 23, 1996 to February 21, 1997.....	1,086	Vanclief L	Minister of Agriculture (Minister of Agriculture and Agri-Food) December 6, 1994 to December 5, 1995 Minister of Agriculture and Agri-Food December 6, 1995 to February 22, 1996	9,414
Patry B	Minister of Indian Affairs and Northern Development February 23, 1996 to February 21, 1997.....	1,086	Volpe J	Minister of National Health and Welfare (Minister of Health) February 23, 1996 to February 21, 1997	1,086
Pickard J	Minister of Agriculture and Agri-Food February 23, 1996 to February 21, 1997.....	1,086	Walker D	Minister of Finance December 6, 1994 to February 22, 1996	9,414
Proud G A	Minister of Labour February 23, 1996 to February 21, 1997.....	1,086	Whelan S	Minister of National Revenue December 6, 1994 to February 22, 1996	9,414
Richardson J	Minister of National Defence and Minister of Veterans Affairs February 23, 1996 to February 21, 1997.....	1,086	Zed P	Leader of the Government in the House of Commons February 23, 1996 to February 21, 1997	1,086
			Total		246,841

PRIVY COUNCIL

Salaries and allowances to Secretaries of State

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF SECRETARIES OF STATE			
(for the period April 1, 1995 to March 31, 1996)			
Blondin-Andrew Hon E	34,984	2,000	36,984
Cauchon Hon M.	6,488	371	6,859
Chan Hon R	34,984	2,000	36,984
Finestone Hon S	28,495	1,629	30,124
Fry Hon H	6,488	371	6,859
Gagliano Hon A	28,495	1,629	30,124
Gerrard Hon J	34,984	2,000	36,984
MacAulay Hon L	34,984	2,000	36,984
Peters Hon D	34,984	2,000	36,984
Robichaud Hon F	34,984	2,000	36,984
Stewart Hon C	34,984	2,000	36,984
Total	314,854	18,000	332,854

PRIVY COUNCIL

Office of the Chief Electoral Officer

Statement of expenditures—Expenses of general elections and by-elections

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Northwest Territories Elections Activities	Electoral Boundaries Readjustment Activities	Total
	\$	\$	\$	\$	\$	\$	\$	\$
35 th general election—Canada								
Elections Act		269,975						269,975
36 th general election—Canada								
Elections Act	5,911,991		700,591	58,032	5,948,531			12,619,145
By-elections 1994-95—Canada								
Elections Act	537	40,272	8,872					49,681
By-elections 1995-96—Canada								
Elections Act	62,008	1,865,132	382,818	34,369	75,664			2,419,991
Ottawa headquarters	22,028		189,386	21,661	5,909,456			6,142,531
Northwest Territories Elections Act						928,171		928,171
Electoral Boundaries Readjustment Act							292,027	292,027
Total	5,996,564	2,175,379	1,281,667	114,062	11,933,651	928,171	292,027	22,721,521

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project and the computerized list of electors.

Details of expenditures by province—35th general election

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters		360,241				360,241
Newfoundland		(3,706)				(3,706)
Prince Edward Island		160				160
Nova Scotia		11,472				11,472
New Brunswick		(385)				(385)
Quebec		(16,918)				(16,918)
Ontario		(47,944)				(47,944)
Manitoba		(21,293)				(21,293)
Saskatchewan		(1,077)				(1,077)
Alberta		(243)				(243)
British Columbia		(10,274)				(10,274)
Yukon Territory						
Northwest Territories		(58)				(58)
Total		269,975				269,975

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project and the computerized list of electors.

PRIVY COUNCIL

Office of the Chief Electoral Officer

Details of expenditures by province—36th general election

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	5,857,429		700,591	56,248	5,948,531	12,562,799
Newfoundland	680					680
Prince Edward Island	566			1,784		2,350
Nova Scotia	1,282					1,282
New Brunswick	647					647
Quebec	16,952					16,952
Ontario	17,858					17,858
Manitoba	620					620
Saskatchewan	2,580					2,580
Alberta	3,046					3,046
British Columbia	8,245					8,245
Yukon Territory	1,845					1,845
Northwest Territories	241					241
Total	5,911,991		700,591	58,032	5,948,531	12,619,145

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project and the computerized list of electors.

Details of expenditures by electoral district—By-elections 1994-95

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	537	69,949	8,872			79,358
Saint-Henri—Westmount		(3,908)				(3,908)
Brome—Missisquoi		(28,711)				(28,711)
Ottawa—Vanier		2,942				2,942
Total	537	40,272	8,872			49,681

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project and the computerized list of electors.

Details of expenditures by electoral district—By-elections 1995-96

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	52,868	63,812	382,818	2,135		501,633
Humber—St Barbe—Baie Verte	2,002	333,985		5,073	11,739	352,799
Labrador	5,549	202,516		4,788	7,697	220,550
Papineau—St Michel		289,406		5,640	12,846	307,892
St Laurent—Cartierville		321,710		5,494	19,918	347,122
Lac St Jean	792	320,014		5,544	11,079	337,429
Etobicoke North	797	333,689		5,695	12,385	352,566
Total	62,008	1,865,132	382,818	34,369	75,664	2,419,991

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project and the computerized list of electors.

SOLICITOR GENERAL**Correctional Service****Expenditures by institution**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	58,478,252	18,142,392	76,620,644
Regional Headquarters, Moncton, NB	5,898,186	872,087	6,770,273
Atlantic Staff College, Moncton, NB	975,799	6,300	982,099
Clustered Services, Moncton, NB	4,104,375	414,226	4,518,601
Springhill Institution, Springhill, NS	22,760,085	2,983,288	25,743,373
Dorchester Penitentiary, Dorchester, NB	22,566,577	1,671,481	24,238,058
Westmorland Institution, Dorchester, NB	8,788,231	1,533,757	10,321,988
Atlantic Institution, Renous, NB	15,805,115	849,579	16,654,694
Nova Institution for Women, Truro, NS	1,925,332	2,433,040	4,358,372
Nova Scotia District Parole Office, Halifax, NS	230,687	23,159	253,846
Carleton Community Correctional Centre, Halifax, NS	471,168		471,168
Kentville Area Parole Office, Kentville, NS	814,976	32,438	847,414
Halifax Area Parole Office, Halifax, NS	2,654,358	42,318	2,696,676
Truro Area Parole Office, Truro, NS	953,016	16,419	969,435
Sydney Area Parole Office, Sydney, NS	604,214		604,214
Carleton Annex Community Correctional Centre, Halifax, NS	528,050		528,050
New Brunswick-PEI District Parole Office, Moncton, NB	421,207	76,739	497,946
Moncton Area Parole Office, Moncton, NB	1,740,190	2,950	1,743,140
Charlottetown Area Parole Office, Charlottetown, PEI	465,319		465,319
Bathurst Area Parole Office, Bathurst, NB	519,479	47,358	566,837
Saint John Area Parole Office, Saint John, NB	883,878	2,080	885,958
Fredericton Area Parole Office, Fredericton, NB	371,474		371,474
Parttown Community Correctional Centre, Saint John, NB	643,353	212,898	856,251
Newfoundland District Parole Office, St John's, Nfld	347,371		347,371
St John's Area Parole Office, St John's, Nfld	1,394,082	18,893	1,412,975
Corner Brook Area Parole Office, Corner Brook, Nfld	657,014	3,734	660,748
Grand Falls Area Parole Office, Grand Falls, Nfld	135,098	22,035	157,133
Newfoundland Community Correctional Centre, St John's, Nfld	557,173	41,477	598,650
Regional Headquarters, Laval, Que	2,876,407	1,346,685	4,223,092
Quebec Staff College, Laval, Que	2,578,562	192,430	2,770,992
Clustered Services, Laval, Que	3,987,974	399,950	4,387,924
Montée Saint-François Institution, Laval, Que	9,866,871	2,276,905	12,143,776
Federal Training Centre, Laval, Que	16,960,024	3,051,464	20,011,488
Donnacona Institution, Donnacona, Que	21,502,099	1,316,402	22,818,501
Joliette Institution, Joliette, Que	707,628	6,843,266	7,550,894
Leclerc Institution, Laval, Que	21,978,793	2,766,355	24,745,148
Archambault Institution, Sainte-Anne-des-Plaines, Que	21,880,154	2,039,501	23,919,655
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	8,992,633	2,826,642	11,819,275
Regional Reception Centre - Quebec, Sainte-Anne-des-Plaines, Que	30,769,318	5,197,011	35,966,329
Drummond Institution, Drummondville, Que	16,129,659	1,458,363	17,588,022
Cowansville Institution, Cowansville, Que	20,220,591	1,379,748	21,600,339
La Macaza Institution, L'Annonciation, Que	13,527,997	4,330,617	17,858,614
Port-Cartier Institution, Port-Cartier, Que	15,665,351	635,892	16,301,243
Montreal Metropolitan District Parole Office, Montreal, Que	2,148,535	232,933	2,381,468
Longueuil Area Parole Office, Longueuil, Que	812,138		812,138
Ville-Marie Area Parole Office, Montreal, Que	4,008,027		4,008,027
Lafontaine Area Parole Office, Montreal, Que	4,174,410		4,174,410
J-B- Martineau Community Correctional Centre, Montreal, Que	388,316	908,413	1,296,729
Ogilvy Community Correctional Centre, Montreal, Que	754,220	86,535	840,755
Sherbrooke Community Correctional Centre, Montreal, Que	517,900	539,845	1,057,745
Langelier Area Parole Office, St-Léonard, Que	3,208,186		3,208,186
Granby Area Parole Office, Granby, Que	1,995,661		1,995,661
Hochelaga Community Correctional Centre, Montreal, Que	544,791	204,921	749,712
Sherbrooke Area Parole Office, Montreal, Que	79,134		79,134
East and West Quebec District Parole Office, St-Jérôme, Que	892,663	342,373	1,235,036
Quebec Area Parole Office, Quebec City, Que	2,498,755	11,344	2,510,099
Rimouski Area Parole Office, Rimouski, Que	543,812		543,812

SOLICITOR GENERAL

Correctional Service

Expenditures by institution—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Chicoutimi Area Parole Office, Chicoutimi, Que	454,654		454,654
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,338,534		1,338,534
Laval Area Parole Office, Laval, Que	2,112,488		2,112,488
Hull Area Parole Office, Hull, Que	1,304,982		1,304,982
Laurentian Area Parole Office, St-Jérôme, Que	2,068,402	51,573	2,119,975
Lanaudière Area Parole Office, Lachenaie, Que	957,741		957,741
Regional Headquarters, Kingston, Ont	9,608,389	3,322,832	12,931,221
Ontario Staff College, Kingston, Ont	3,484,768	702,457	4,187,225
Clustered Services, Kingston, Ont	4,973,428	43,205	5,016,633
Regional Treatment Centre, Kingston, Ont	12,327,223	77,616	12,404,839
Kingston Penitentiary, Kingston, Ont	20,274,975	8,689,848	28,964,823
Millhaven Institution, Bath, Ont	24,594,819	2,177,090	26,771,909
New Medium Security - Ontario, Kingston, Ont	548,185	6,670,095	7,218,280
Bath Institution, Bath, Ont	12,531,660	3,959,522	16,491,182
Prison for Women, Kingston, Ont	9,286,564	499,034	9,785,598
Isabel MacNeil House, Kingston, Ont	834,859		834,859
Collins Bay Institution, Kingston, Ont	20,027,362	1,569,724	21,597,086
Frontenac Institution, Kingston, Ont	8,233,047	2,073,547	10,306,594
Beaver Creek Institution, Gravenhurst, Ont	6,582,645	1,281,051	7,863,696
Joyceville Institution, Kingston, Ont	20,585,174	2,686,127	23,271,301
Pittsburgh Institution, Kingston, Ont	4,834,107	8,822,247	13,656,354
Warkworth Institution, Campbellford, Ont	22,703,272	3,483,332	26,186,604
Grand Valley Institution for Women, Kitchener, Ont	1,763,464	8,914,932	10,678,396
Eastern Ontario District Parole Office, Kingston, Ont	4,951,211	115,217	5,066,428
Barrie Area Parole Office, Barrie, Ont	385,928	16,640	402,568
Kingston Supervision, Kingston, Ont	1,064,825	33,253	1,098,078
Peterborough Area Parole Office, Peterborough, Ont	975,785	16,640	992,425
Portsmouth Community Correctional Centre, Kingston, Ont	490,325	19,505	509,830
Muskoka Area Parole Office, Gravenhurst, Ont	149,870	10,068	159,938
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont	108,628		108,628
Sudbury Area Parole Office, Sudbury, Ont	1,002,184	14,999	1,017,183
Timmins Area Parole Office, Timmins, Ont	150,695	1,197	151,892
Ottawa Area Parole Office, Ottawa, Ont	2,189,565	33,311	2,222,876
Central Ontario District Parole Office, Toronto, Ont	1,711,668	79,749	1,791,417
Keele Community Correctional Centre, Toronto, Ont	912,541	4,427	916,968
Downtown Toronto Area Parole Office, Toronto, Ont	1,110,442		1,110,442
Toronto East Area Parole Office, Toronto, Ont	1,167,477	2,940	1,170,417
Toronto West Area Parole Office, Toronto, Ont	608,966	3,619	612,585
York-Durham Area Parole Office, Toronto, Ont	1,245,048		1,245,048
Peel Area Parole Office, Toronto, Ont	1,264,713	2,737	1,267,450
Team Parole Supervision Office, Toronto, Ont	638,938		638,938
Hamilton Area Parole Office, Hamilton, Ont	1,874,074		1,874,074
Hamilton Community Correctional Centre, Hamilton, Ont	677,222		677,222
Western Ontario District Parole Office, London, Ont	408,616		408,616
Windsor Area Parole Office, Windsor, Ont	819,242		819,242
London Area Parole Office, London, Ont	1,234,236	1,000	1,235,236
Guelph Area Parole Office, Guelph, Ont	971,450		971,450
Brantford Area Parole Office, Brantford, Ont	181,380		181,380
St-Catharines Area Parole Office, St-Catharines, Ont	601,031		601,031
Regional Headquarters, Saskatoon, Sask	20,610,147	2,348,251	22,958,398
Prairie Staff College, Saskatoon, Sask	1,927,839	68,199	1,996,038
Regional Psychiatric Centre, Saskatoon, Sask	19,866,394	958,753	20,825,147
Stony Mountain Institution, Winnipeg, Man	23,457,535	2,633,579	26,091,114
Rockwood Institution, Stony Mountain, Man	4,724,625	1,632,879	6,357,504
Saskatchewan Penitentiary, Prince Albert, Sask	23,732,832	2,980,413	26,713,245
Riverbend Institution, Prince Albert, Sask	3,445,921	830,689	4,276,610
Saskatchewan Special Handling Unit, Prince Albert, Sask	3,984,298	1,729	3,986,027
Healing Lodge for Aboriginal Women, Maple Creek, Sask	1,756,213	3,704,695	5,460,908

SOLICITOR GENERAL**Correctional Service****Expenditures by institution—Concluded**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Drumheller Institution, Drumheller, Alta.	22,110,799	2,281,612	24,392,411
Grand Cache Institution, Grand Cache, Alta.	8,761,384	4,993,778	13,755,162
Aboriginal Minimum Security Institution, Hobbema, Alta.	297,203	3,630,214	3,927,417
Bowden Institution, Innisfail, Alta.	23,902,801	1,702,646	25,605,447
Edmonton Institution for Women, Edmonton, Alta.	2,863,851	7,587,652	10,451,503
Edmonton Institution, Edmonton, Alta.	20,176,814	1,426,816	21,603,630
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	3,452,068	48,305	3,500,373
Osborne Community Correctional Centre, Winnipeg, Man.	572,819	8,636	581,455
Brandon Area Parole Office, Brandon, Man.	420,209	7,389	427,598
Thunder Bay Area Parole Office, Thunder Bay, Ont.	223,453	5,864	229,317
Kenora Area Parole Office, Kenora, Ont.	56,640	5,864	62,504
Thompson Area Parole Office, Thompson, Man.	266,842	7,389	274,231
Saskatchewan District Parole Office, Regina, Sask.	845,515	68,369	913,884
Oskana Community Correctional Centre, Regina, Sask.	601,058	13,775	614,833
Prince Albert Area Parole Office, Prince Albert, Sask.	811,674	23,123	834,797
Saskatoon Area Parole Office, Saskatoon, Sask.	644,429		644,429
Yellowknife Area Parole Office, Yellowknife, NWT	706,296	12,104	718,400
Northern Alberta District Parole Office, Edmonton, Alta.	3,500,904	23,483	3,524,387
Grierson Centre, Edmonton, Alta.	212,661	476,009	688,670
Red Deer Area Parole Office, Red Deer, Alta.	31,395	19,471	50,866
Southern Alberta District Parole Office, Calgary, Alta.	1,510,662		1,510,662
Lethbridge Area Parole Office, Lethbridge, Alta.	39,556		39,556
Regional Headquarters, Clearbrook, BC.	2,199,597	6,640	2,206,237
Pacific Staff College, Mission, BC.	1,549,525	15,306	1,564,831
Clustered Services, Clearbrook, BC.	11,725,865	2,221,938	13,947,803
William Head Institution, Victoria, BC.	10,257,913	826,918	11,084,831
Matsqui Institution, Abbotsford, BC.	18,996,439	2,928,794	21,925,233
Regional Health Centre, Abbotsford, BC.	17,716,956	421,221	18,138,177
Mountain Institution, Agassiz, BC.	13,240,382	2,231,368	15,471,750
Kent Institution, Agassiz, BC.	17,232,279	541,811	17,774,090
Elbow Lake Institution, Harrison Mills, BC.	3,413,633	1,176,010	4,589,643
Ferndale Institution, Mission, BC.	3,822,777	4,469,787	8,292,564
Mission Institution, Mission, BC.	12,373,114	622,322	12,995,436
Vancouver District Parole Office, Vancouver, BC.	3,412,515	41,338	3,453,853
Vancouver Island District Parole Office, Victoria, BC.	1,254,808	34,046	1,288,854
Nanaimo Area Parole Office, Nanaimo, BC.	281,575		281,575
Victoria Area Parole Office, Victoria, BC.	576,655		576,655
Fraser Valley District Parole Office, Abbotsford, BC.	974,015	17,590	991,605
Abbotsford Area Parole Office, Abbotsford, BC.	766,853		766,853
Sumas Community Correctional Centre, Abbotsford, BC.	749,636		749,636
Chilliwack Area Parole Office, Chilliwack, BC.	164,672		164,672
Northern Interior District Parole Office, Prince George, BC.	3,359,986	46,673	3,406,659
Northern Interior Area Parole Office, Prince George, BC.	85,094		85,094
Total	923,900,596	176,319,225	1,100,219,821

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Repro- graphy
		\$	\$
Agriculture and Agri-Food—			
Department—			
Operating expenditures	1	508,253	
Canadian Heritage—			
Department (Communications)—			
Corporate Management Services Program—			
Program expenditures	1	2,284,502	
Canadian Identity Program—			
Operating expenditures	5	931,011	
Parks Canada Program—			
Operating expenditures	25	4,505,287	
Canadian Museum of Nature—			
Operating and capital expenditures	70	344,000	
Canadian Radio-television and Telecommunications Commission—			
Program expenditures	75	955,180	
National Film Board—			
Revolving Fund—Operating loss	115	1,704,293	
National Gallery of Canada—			
Operating and capital expenditures	120	163,596	
National Library—			
Program expenditures	130	244,000	
National Museum of Science and Technology—			
Operating and capital expenditures	135	214,408	
Environment—			
Operating expenditures	1	18,000,000	
Foreign Affairs and International Trade—			
International Joint Commission—			
Program expenditures	40	330,443	
Governor General—			
Program expenditures	1	325,000	
Human Resources Development—			
Department (Employment and Immigration)—			
Corporate Services Program—			
Program expenditures	1	2,059,000	
Employment and Insurance Program—			
Operating expenditures	5	4,552,000	
Labour Program—			
Operating expenditures	15	1,800,000	
Income Security Program—			
Operating expenditures	25	410,000	
Social Development and Education Program—			
Operating expenditures	30	1,700,000	
Industry—			
Department—			
Industry and Science Development Program—			
Operating expenditures	1	12,496,190	
Services to the Marketplace Program—			
Operating expenditures	25	3,716,342	
Canadian Intellectual Property Office Revolving Fund	S	1,500,000	
Statistics Canada—			
Program expenditures	105	2,756,700	
Justice—			
Offices of the Information and Privacy Commissioners—			
Program expenditures	35	52,056	

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Repro- graphy
		\$	\$
Natural Resources—			
Department—			
Energy, Mines and Resources Program—			
Operating expenditures	1	5,000,000	
Forest Program—			
Operating expenditures	20	6,300,000	
Parliament—			
The Senate—			
Program expenditures	1	797,000	
Privy Council—			
Commissioner of Official Languages—			
Program expenditures	25	540,543	
Public Works and Government Services—			
Department (Public Works and Supply and Services)—			
Supply and Services Program—			
Canada Communication Group Revolving Fund	5	935,714	
Solicitor General—			
Correctional Service—			
Penitentiary Service and National Parole Service—			
Operating expenditures	15	30,300,000	
CORCAN Revolving Funds	5	394,206	
Royal Canadian Mounted Police Public Complaints Commission—			
Program expenditures	50	21,094	
Transport—			
National Transportation Agency—			
Program expenditures	50	226,468	
Treasury Board—			
Secretariat—			
Central Administration of the Public Service Program—			
Program expenditures	1	3,886,000	2,369,000
Veterans Affairs—			
Department—			
Veterans Affairs Program—			
Operating expenditures	1	22,525,000	
Total		132,478,286	2,369,000

SECTION 14

1995-96

PUBLIC ACCOUNTS OF CANADA

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